



2022

Comprehensive Budget



Township of

FERGUSON

Pennsylvania

Ferguson Township Budget Key Personnel

Board of Supervisors

Laura Dininni, Chair

Lisa Strickland, Vice Chair

Steve Miller

Patricia Stephens

Pam Steckler



Leadership Team

David G. Pribulka, Township Manager

Centrice Martin, Assistant Township Manager

Angela Kalke, Human Resources Administrator

David J. Modricker, P.E., Director of Public Works

Eric R. Endresen, Director of Finance

Christopher Albright, Chief of Police

Jenna Wargo, AICP, Director of Planning & Zoning

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Manager's Budget Message

To the Board of Supervisors and Township Residents,

Introduction

I am honored to present to the Board of Supervisors and public the 2022 Ferguson Township Operating Budget. This document is one of several that guide Township staff and elected and appointed officials to formulate and implement the policies that advance our community's mission and vision. Other guiding documents include the Capital Improvement Program Budget, the Recreation, Parks and Open Space Plan; Centre Region Comprehensive Plan; and, most importantly, the Ferguson Township Strategic Plan. The Operating Budget is unique in its formal authorization for public funds' expenditure on projects and initiatives. As Township Manager, it is my fiduciary responsibility to ensure that the fund's expenditures are within the Board of Supervisors' established limits in this budget. Effective government budgeting is transparent, sustainable, and ties directly to the goals and objectives outlined in the Strategic Plan. I am proud to state with confidence that the 2022 Operating Budget meets that test and continues to advance our shared goals as a community while providing the exemplary public services our residents have come to expect.

Ferguson Township is a thriving community and has historically relied on managed growth to fund our expenditures. The development has allowed the Township to prosper without increasing taxes since 2006. Real estate tax revenue is predicted to remain relatively stable at \$1,474,072. Real estate transfer tax, or taxes paid when a property is sold, is predicted to be \$1,500,000. The transfer tax is a challenging revenue source to predict with a high degree of accuracy since it depends on conditions that fluctuate year-to-year. Earned income tax is predicted to reach pre-pandemic levels and is budgeted at \$7,061,890. Earned income tax is the Township's single largest revenue source based on employment levels and wages paid. Local Services Tax is budgeted at \$340,000.

In 2022, the total expenditures across all funds, including pension funds and the Tudek Trust, are budgeted at \$27,572,957 (including interfund transfers). The total expenditures for all governmental funds in 2022 are \$27,208,879. In the General Fund, the Township's operating fund, expenditures are projected to be \$14,776,761. General Fund expenditures are budgeted to increase \$1,778,125, or 14% above the 2021 Operating Budget.

Interfund Transfers from the General Fund to other funds total \$3,414,400, an increase of \$865,003 from 2021.

Budget Preparation Process

The Home Rule Charter places responsibility for preparing the proposed budget in the office of the Township Manager. Constructing the budget document is consistent with the approved 2022 - 2026 Capital Improvement Program Budget and significant input from the Township's Leadership Team and staff.

VISION STATEMENT

The Township will strive to appropriate staff and resources to maintain the infrastructure in acceptable condition, provide exemplary service, keep Township operations financially stable, and keep pace with technology. As a result, the Township can continue to be a leader and model for the Centre Region and other Home Rule municipalities.

The Township is considered a 'Best Place to Live' due to the high quality of life created in part through a sense of place achieved through the development of a vital town center, a robust and diversified community, an effective transportation system, a rural/small-town atmosphere

and the location and availability of open space. The Township will continue to preserve environmentally sensitive areas.

MISSION STATEMENT

Ferguson Township's mission is to provide efficient, cost-effective, professional services to our residents in a fair, cooperative, ethical, and honest manner. The Township will endeavor to manage its resources allowing planned, sustainable growth while preserving the quality of life and unique characteristics.

2021 Accomplishments

- ✓ Continued our recovery efforts from the COVID-19 pandemic and reconstitution of Township services and operations;
- ✓ Improved eGovernment services and online forms using Laserfiche digital document management software;
- ✓ Negotiated collective bargaining agreements with the Police Association and Teamsters bargaining units;
- ✓ Hosted Route 45 Getaways! with Millheim Borough and local private businesses and artists;
- ✓ Settled outstanding litigation related to a local development proposal;
- ✓ Concluded construction and occupancy of the new LEED Gold Public Works Maintenance Facility;
- ✓ Arrested the suspect accused of murdering Jean Tuggy;
- ✓ Facilitated the implementation of the Stormwater Management Utility Fee;
- ✓ Launched the Pine Grove Mills Transportation Mobility Study;
- ✓ Began updates to the Ferguson Township Strategic Plan and Recreation, Parks, and Open Space Plan;
- ✓ Amended several Township ordinances aimed at tree preservation and protection; affordable housing; and improved land use regulations;
- ✓ Facilitated and review land development plans for new building projects around the Township;
- ✓ Hosted a Community Resilience Building Workshop to work with local interests and stakeholders on several sustainability initiatives in our community.

2021 has been a year unlike any other in the Township. As the community continued its long recovery from the impacts of COVID-19, new events like Route 45 Getaways! and the Community Resilience Building Workshop brought new people together to celebrate shared values that make Ferguson Township genuinely unique.

2022 Initiatives

- ✓ Update the Recreation, Parks, and Open Space Plan;
- ✓ Amend the Terraced Streetscape District and other zoning and land use regulations;
- ✓ Update the Ferguson Township Strategic Plan;
- ✓ Conclude implementation of the Stormwater Management Utility Fee and assess program improvements and modifications;
- ✓ Manage capital projects and road improvements totaling over \$4 million;
- ✓ Improve cybersecurity measures to protect resident data from being compromised;
- ✓ Complete the traffic signal optimization project;
- ✓ Construct a traffic signal at Science Park Road and Sandy Drive;

- ✓ Complete park master plan updates at Greenbriar/Saybrook and Fairbrook Parks;
- ✓ Implement ClearGov budget software to improve the transparency of the Township's finances;
- ✓ Win the Government Finance Officers of America Distinguished Budget Presentation and Certificate of Excellence in Financial Reporting Awards for the Operating Budget and the Annual Comprehensive Financial Report;
- ✓ Construct improvements to the Park Hills Drainageway.

A continual goal of the Board of Supervisors and staff is enhanced transparency and community engagement. Community engagement is a journey, not a destination, and requires constant effort and attention to advance. In the coming year and those to follow, residents can expect improved e-government services, community engagement and outreach events, and other opportunities to learn and participate in the decisions that shape our community.

This budget document is a critical component of our community's betterment, but *only* one piece. We need input from an active and informed citizenry to help guide the policy-making process and ensure that taxpayer money is well-spent in a strategic and planned manner. I invite and challenge anyone reading this document to become involved in your local government and allow our residents, businesses, and visitors to benefit from your knowledge and expertise. Thank you for all you do to make Ferguson Township a special place to live!

Respectfully Submitted,



David G. Pribulka, Township Manager

Finance Director's Budget Message

by Eric R Endresen, CPA/MBA Finance Director

Thank you for your interest in the finances of Ferguson Township, Centre County, Pennsylvania. I hope that this document's information is straightforward yet comprehensive enough to answer any questions you may have.

This document culminated in several projects and many hours of effort engaged in by the Township by more than a dozen individuals interested in the Township's successful operation. The staff collects, organizes, and provides critical data for reporting to the department heads who interpret this data. The department heads make daily operating decisions for the Board of Supervisors, who act as the liaisons between the public we all serve and the Township government. I wish to thank them all for this effort. Without such interest and dedication, this document would not exist, nor would the Township operate as effectively as it does.

The Township weathered the COVID-19 pandemic much better than many. Given the diverse economy and employers and that Penn State continued employment was a significant benefit to the community. The township was also in a good position, able to have staff work remotely in many cases.

Ferguson Township is healthy financially. With a suburban lifestyle and proximity to the Pennsylvania State University, many citizens desire the Township's amenities and qualities. Management, including department heads, are involved in the operations and finances of the Township. Staff is well-educated, and the board comprises dedicated elected officials, reflecting a cross-section of the citizens of the Township.

The Township has healthy fund balances, competitive wages, adequately funded pensions, and met capital needs. The Finance Director reports to the board monthly and quarterly. Cash balances are healthy, and capital assets are usually purchased with cash. Committed Funds are used in some cases to accumulate funds in preparation for future expenditures.

The Township is a partner with other Centre Region municipalities in some extensive regional activities. Overall, this concept has allowed the Township to provide services that otherwise would not have been possible. Over time, as the Township and region have grown, so has the regional programs' cost. These programs are absorbing more and more of the Township finances, currently over \$2.0 million annually. These fees include two completed regional aquatics centers and three regional parks.

The costs are shared among the regional municipalities to make sure services are affordable. The fee is based on a specific formula derived from population, assessed property values, and income tax collections. Ferguson Township has grown faster than other members in these areas leading to a larger share of regional costs. Ferguson's percentage is somewhat derived from the Earned Income Tax rate, generally higher in the region. Currently, there are no dedicated funding sources for certain regional services other than general taxes. Therefore, these costs are being absorbed by the growth in the township and region.

Some regional projects are being funded by long-term debt, typically with 20-year terms. Given the long-term burden and amount of debt, it will be essential to track the debt service levels and ensure that debt levels are kept within Township financial guidelines.

The township has its own debt in addition to regional debt. With the construction of the LEED Gold public maintenance facility, the township added \$6.845 million in debt over 25 years. Annual debt service payments approximate \$400,000 per year.

The township is implementing a stormwater program to manage the additional rain and flooding to assist with weather and climate trends. This program will be funded by a new fee established in 2022. Residents can reduce the fee by performing certain beneficial activities to reduce the runoff to the storm drains. The fee will offset most of the costs for the program. Any additional funding will come from the general fund balance.

It is important to note that the township finances remain stable and are sufficient to pay operational costs and provide for necessary capital needs for the near term. A large part of this success is the budgeting processes, management oversight, and conservative debt use. Moreover, it is the board, management, and staff's culture and philosophy to be good stewards of the taxpayers' money.

Respectfully submitted,

A handwritten signature in blue ink, appearing to be 'Eric Endresen', with a horizontal line extending to the right.

Eric Endresen, Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Ferguson Township
Pennsylvania**

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morrill

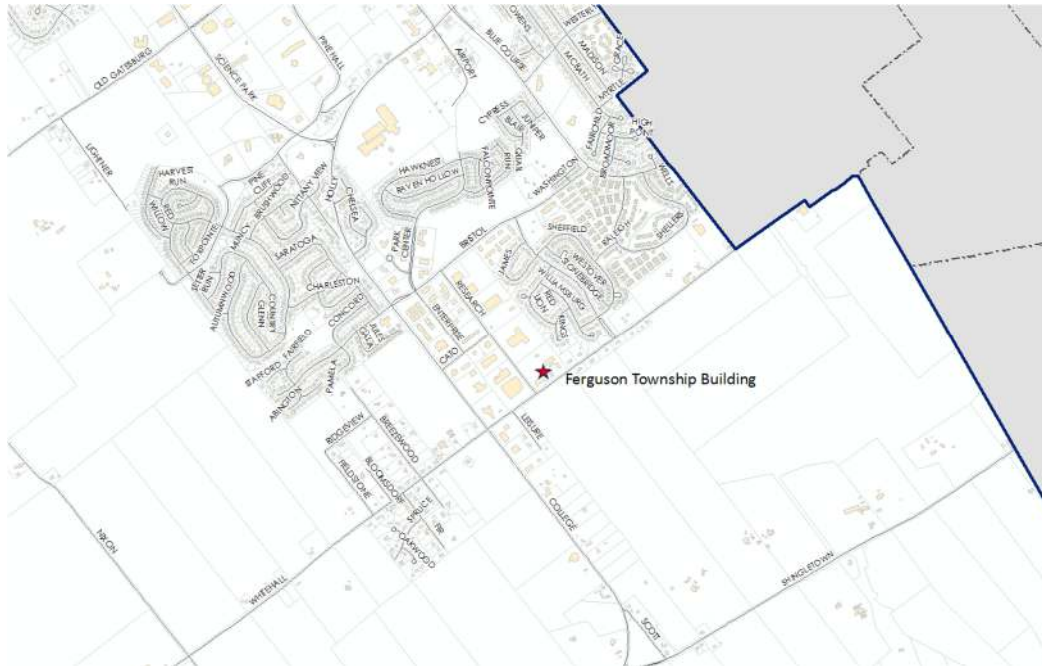
Executive Director

Community Profile

Since its formation in 1801, Ferguson Township has grown into a diverse community, combining suburban life characteristics with those of high-technology industry and agriculture interests. Named for Thomas Ferguson, an early settler who operated a mill in the Village of Pine Grove Mills at the base of Pine Grove Mountain, the Township sits on the southern edge of Centre County. The Township encompasses approximately 52 square miles and is home to around to about 19,462 residents, according to the Population Estimates reported in the 2020 Census Quick Facts. Several high-tech industries have found a home in Ferguson Township over the years, including AccuWeather, Minitab, Sound Technology, Videon, and Raytheon. The Township is also home to major research facilities of The Pennsylvania State University, one of the nation’s premier agricultural and engineering institutions.



Established: 1801
Population: 19,462
Population Density 371.5 per sq mi
Land Area: 52 square miles
Elevation: 1,200 ft
Boundaries: Fixed
County: Centre
Named for: Thomas Ferguson, mill owner



Form of Government

Ferguson Township is a council-manager form of government, consisting of a Board of five elected Supervisors (one from each of the three wards that make up the Township and two at-large). A Township Manager is responsible for administering the programs and policies authorized by the Board of Supervisors. Additionally, the Township government includes the Planning Commission, Zoning Hearing Board, Tree Commission, Parks, Recreation Committee, and other appointed authorities, boards, and commissions that convene on an as-needed basis to address various issues.

On March 14, 1974, a Government Study Commission recommended the Township modify its governing structure and become a Home Rule municipality. The electorate's approval of Home Rule permitted the Township to adopt a Charter outlining how the Township would be governed. Home Rule in Pennsylvania permits the municipality to enact regulations except where explicitly superseded by state or federal law. This form of government is different from, for example, a second-class Township that can only carry out duties assigned to it by the Second Class Township Code. Since becoming Home Rule, the Board of Supervisors has codified and adopted a code of ordinances.

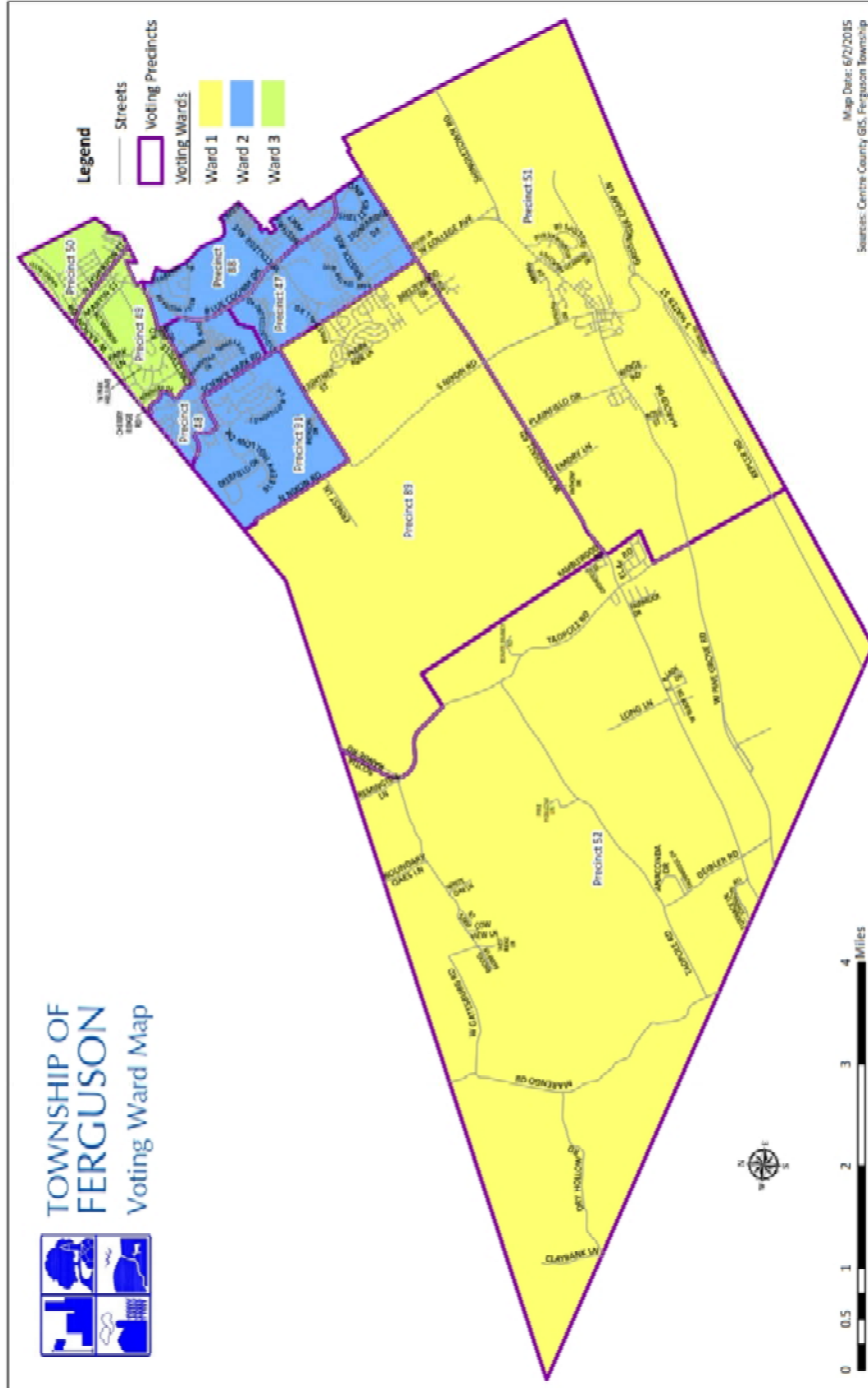
Since the late 1960s, Ferguson Township has been an active participant in the Centre Region Council of Governments (CRCOG). The Centre Region COG is a voluntary association of the Borough of State College and the Townships of College, Ferguson, Halfmoon, Harris, and Patton. It is responsible for administering several programs, including regional planning, refuse collection and recycling, code enforcement, the regional library, fire protection, and parks and recreation.

Township Official Map



Voting Wards

-100The Township comprises three voting wards from the different regions of the Township with two at-large. The voting precincts are shown below.



Board of Supervisors

2021 Board of Supervisors

Steve Miller	Patty Stevens	Pam Steckler	Laura Dininni	Lisa Strickland
Supervisor At-Large	Supervisor Ward III	Interim Supervisor Ward II	Chair Ward I	Vice Chair At-Large



The Board of Supervisors is the elected officials ultimately responsible for the Township governmental policies. Each supervisor serves a four-year term with a two consecutive term limit. With elections every two years, the terms are staggered so that no more than three board members are up for election at the same time.

In 2022, the Board and staff will welcome two new supervisors, Hilary Caldwell (Ward II) and Tierra Williams (At-Large). Supervisors-Elect, have been invited to participate fully in the 2022 Budget Worksessions as non-voting members of the Board.



VISION STATEMENT

The Township will strive to appropriate staff and resources to maintain the infrastructure in acceptable condition, provide exemplary service, keep Township operations financially stable and keep pace with technology. As a result, the Township can continue to be a leader and model for the Centre Region and other Home Rule municipalities.

The Township is considered a 'Best Place to Live' due to the high quality of life created in part through a sense of place achieved through the development of a vital town center, a robust, diversified community, an effective transportation system, a rural/small-town atmosphere and the location and availability of open space. The Township will continue to preserve environmentally sensitive areas.



MISSION STATEMENT

The Township's mission is to provide efficient, cost-effective, professional services to our residents in a fair, cooperative, ethical, and honest manner. The Township will endeavor to manage its resources allowing planned, sustainable growth while preserving the quality of life and its unique characteristics.



Township Values

Competent, efficient, professional service delivery to our residents. Residents, elected and appointed officials expect the highest quality service delivery from Township staff. Strive to meet and exceed those expectations in our daily work.

Preserving the unique character of the Township.

The Township proudly boasts a diverse community of all ages and professions, including farmers, scholars, small and large business employers, employees, professionals, and students. Each gives the area a character all its own. Our responsibility is to ensure that policies and service delivery maintain that character for generations to come.

A well-maintained and safe environment.

Every resident and guest deserves to live, work, study, and recreate in a high-quality environment. Therefore, it is our responsibility to properly maintain and provide for the safety of our community's neighborhoods, streets, parks, and common areas.

Managing our resources wisely.

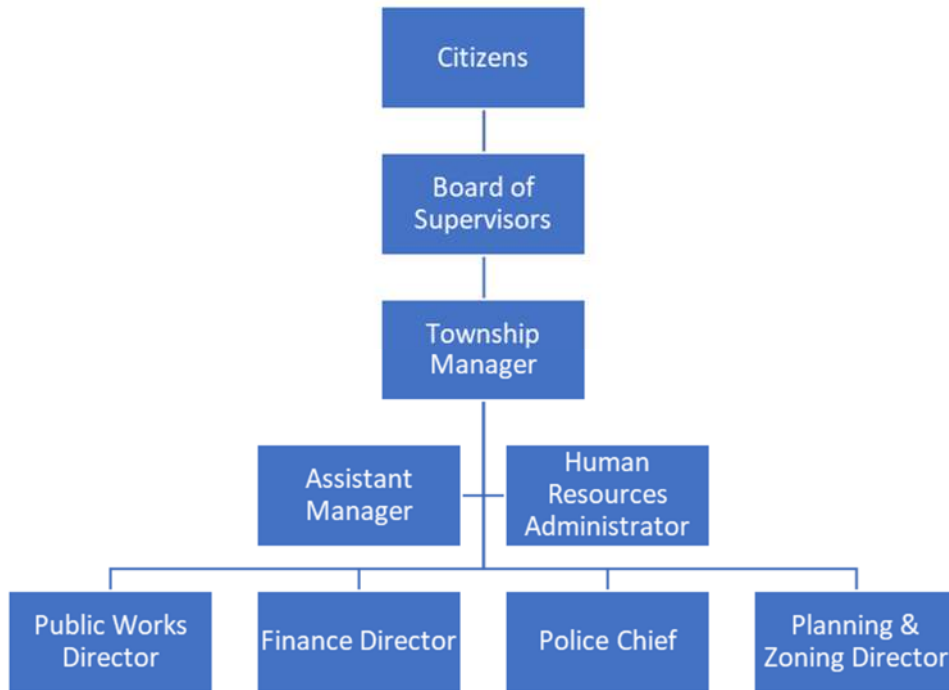
It is recognized that resources, including tax revenue, public utilities such as water and sewer, and police and fire services, are finite and must be allocated most efficiently. Our responsibility is to continuously review and refine our practices to improve public resources management to provide the highest quality of service delivery.

Collaborating with our neighboring municipalities to provide cost-effective services. The Centre Region is home to one of the premier and oldest Council of Governments in the Commonwealth. For decades, the municipalities that comprise the Centre Region have recognized the benefits of regional cooperation to improve service delivery effectiveness and efficiency. Our responsibility is to maintain our commitment to the Centre Region Council of Governments and neighboring municipalities for programs where regional cooperation maximizes our return on investment.

Ethical and honest behavior. As elected officials and the Township employees, every official, team member, and service provider is directly accountable for conducting themselves ethically and honestly. Our responsibility is to ensure that all who work for the Township operate with the highest ethical and honest behavior standards.



Township Organizational Chart



Personnel Schedule

Position	Prior Year	Current Year	Budgeted Year
GENERAL GOVERNMENT			
Board of Supervisors	2.5	2.5	2.5
ADMINISTRATION			
Township Manager	1	1	1
Assistant Manager	1	1	1
Human Resource Administrator	1	1	1
Administration Staff	1.5	1	1
FINANCE & TAX			
Finance Director	1	1	1
Finance Staff	1.5	2	2
Tax Staff	1	1	1
PUBLIC WORKS-ENGINEERING			
Public Works Director Allocation 95%	1	.95	.95
Township Engineer Allocation 85%	1	.85	.85
Asst. Township Engineer Allocation 90%	1	.9	.9
Engineering Tech Allocation 90%	1	0	.9
GIS Tech Allocation	1	.7	.7
Part Time Engineering Assistants	.5	.5	1
PW Administrative Asst.	0	0	1
PUBLIC WORKS-BUILDINGS & GROUNDS			
Building Superintendent	0	0	1
Custodian	1.5	1.5	2
POLICE			
Police Chief	1	1	1
Police Officers	21	21	22
Police Staff	2	2	2
Crossing Guards	.25	.25	.25
PLANNING & ZONING			
Planning Director	1	1	1
Community Planner	1	1	1
Zoning Officer	1	1	1
Ordinance Enforcement Officer	.5	.5	1

Operating Budget | FY 2022

Receptionist	1	1	0
PZ Administrative Asst.	1	1	1
PUBLIC WORKS-ROAD MAINTENANCE			
Road Superintendent 95%	1	.95	.95
Road Supervisors 95% & 90%	2	1.85	1.85
Road Workers 86%	12	10.32	10.32
Mechanic	2	2	2
Mechanic Helper	.5	.5	.5
Seasonal Road Workers	1.5	1.5	1.5
PUBLIC WORKS-ARBORIST			
Arborist	1	1	2
Seasonal Landscape Laborers	1	1	1
PUBLIC WORKS-STORMWATER			
Public Works Director Allocation 10%	0	.05	.05
Engineers Allocation 15%	0	.15	.15
Asst Engineers Allocation 10%	0	.1	.1
Engineering Tech Allocation 10%	0	.1	.1
Stormwater Engineer	0	1	1
GIS Tech Allocation 30%	0	.3	.3
Stormwater Interns (2) Part Time	0	.0	.5
Road Superintendent Allocation 5%	0	.05	.05
Road Supervisors Allocation 5% & 10%	0	.15	.15
Road Workers Allocation 14%	0	1.68	1.68
Total	68.25	68.35	74.25

The Basis of Budgeting

The accounts of the Ferguson Township are based on fund accounting precepts. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Funds maintain separate records of cash and other resources, together with all related liabilities, obligations, reserves, and equities. The purpose of a fund is to carry out specific activities or attain particular objectives in accordance with special financial regulations, restrictions, or limitations. The budget covers the activities and expenditures for a given time or fiscal year. Ferguson Township operates on a calendar year basis. This budget includes the fiscal year beginning January 1 through December 31.

The Township develops its budget as required by the Home Rule Charter. All budgets are prepared, adopted using the cash basis, whereas revenues are recognized when received, and expenditures are recognized when cash is paid. Expenditures may not legally exceed appropriations at the fund level for all governmental funds. The Township's accounting system is maintained on the same cash basis as the adopted budget during the year. Unexpended funds revert to fund balance at the close of the year. At year-end, the Township's Annual Comprehensive Financial Report (ACFR) is prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP).

The main differences between the operating budget and ACFR are that accruals, such as Accounts Payable, Accounts Receivable, and Payroll, are not accounted for in the budget. They are recognized and reported in the ACFR.

Budget Process and Overview



Home Rule Charter places responsibility for preparing the budget in the office of the Township Manager. Constructing the budget document is consistent with the approved Capital Improvement Program Budget and significant input from department heads.

Preparation of the Annual Operating Budget begins in September of each year. The Finance Director provides details to the department heads about current years' transactions as a basis for year-end estimates. The Department Heads review these reports as well as identify priorities for the upcoming year. The Finance Director works with the Township Manager to develop revenue estimates for the current year and budget. The Township Manager and Finance Director review each department's proposed budget. Any requested expenditures are evaluated based on Township priorities, projected revenues, and the overall financial standing of the Township.

After the Township Manager reviews each department's budget, the Finance Director prepares the Proposed Budget for the Board of Supervisors review. Generally, two public work sessions are coordinated with the Board of Supervisors, Township Manager, and Department Heads to review the budget. During the work sessions, the Proposed Budget is typically reviewed in detail by the department. The board suggests changes and discusses the document before it is presented at a Board of Supervisors meeting. After the work sessions, the revised proposed budget obtains tentative approval from the Board of Supervisors at the first meeting in December. The final Operating Budget is typically presented for adoption at the second regular meeting of the Board of Supervisors in December.

The Township Budget is an important policy document that provides guidance. Developing the budget is through a team approach initiated at the staff level. Once a draft budget document is prepared, it is submitted to the Board of Supervisors and the public (electronically and hard copy) early in November. Two public work sessions are conducted to receive feedback and adjust the draft budget. Although the Board of Supervisors must adopt the budget by the last calendar day of the year, the Township governing body has traditionally completed this adoption process by mid-December following two public hearings.

Budget Preparation Calendar

By September 10	Finance Director provides an excel worksheet of projected expenses for the current year and the new year's budget from the Springbrook system to the SharePoint site Department Heads to update.
By October 22	The due date for the current year projected amounts and the budget year entries in the spreadsheet by Department Heads. **Please note that the spreadsheet amounts take precedence over the numbers in the narrative. The Finance Director can input them for staff as needed.
Last Week in October	The Manager and Finance Director meet with the Department Heads individually to review each department budget submission
November 8	The draft budget is submitted to the Board of Supervisors for review. The public meetings are advertised, and the draft budget is uploaded to the township website.
November 16 & 18	The Board of Supervisors holds two public meetings to review the draft budget. The budget approval is placed on the Board of Supervisors' meetings for December.
First Board Meeting on December 6	Board of Supervisors meeting to approve Proposed Budget.
Second Board Meeting on December 13	Board of Supervisors meeting to adopt Budget.

Budget Revisions

The Board of Supervisors in a public meeting can revise the budget after adoption. This is typically done as part of the Board of Supervisors meetings. The revised Proposed budget is advertised as part of the meeting agenda and brought before the board for approval. Typical revisions include compliance with fund-level expenditure policy, unexpected funding needs during the year for new projects, or technical corrections to the adopted budget.

Description of Township Funds

The Township has fifteen (15) funds in its portfolio.

These include the **General Fund**, four (4) **Special Revenue Funds**, six (6) **Capital Projects funds**, three (3) **Fiduciary Funds** and one (1) **Debt Service Fund**

The **General Fund** (01) is the largest Township fund and is the primary operating fund of the Township.

The **Special Revenue Fund Group** is comprised of the Street Light Fund (02), the Hydrant Fund (03), the Stormwater Fund (20), and the Liquid Fuels Fund (35).

The **Capital Projects Fund Group** is comprised of the Agricultural Preservation Fund (19), the Capital Reserve Fund (30), the Regional Capital Recreation Projects Fund (31), the Transportation Improvement Fund (32), the Pine Grove Mills Streetlight Fund (33) and the Park Improvement Fund (34).

The **Fiduciary Fund Group** is comprised of the Police Pension Trust Fund (60), the Non-Uniform Trust Fund (65), and the Tom Tudek Memorial Trust Fund (93).

The **Debt Service Fund** (16) is reserved for the payment of the Township's long-term debt.

Details of the specific funds follow in the following section.



Changes in 2022 Budget

No general tax increases have been included in the budget.

A Stormwater Fund (20) is active, and a new stormwater fee will be implemented.

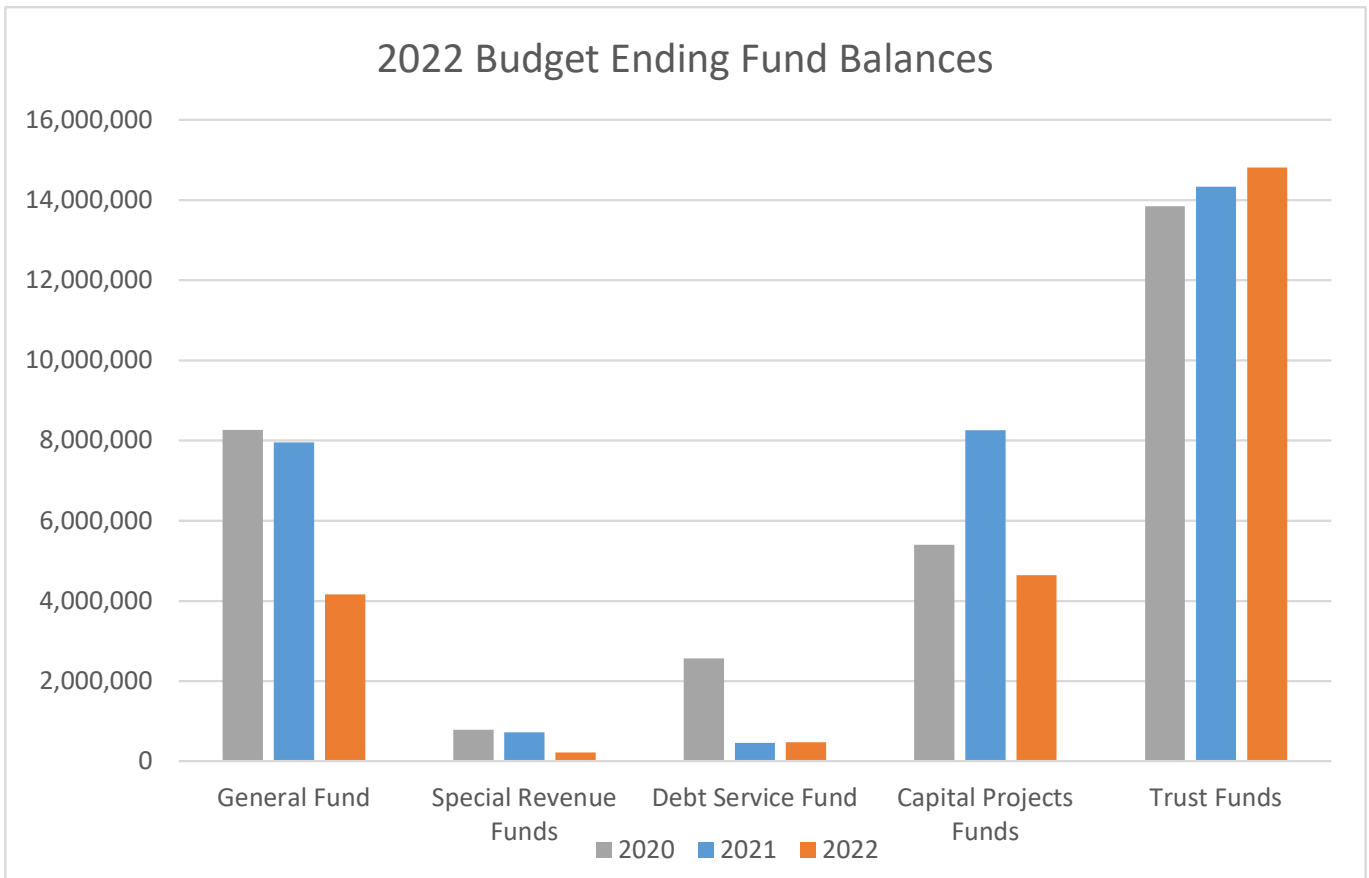
No encumbrances are included in the budget. Beginning in 2021, transactions that have been budgeted in the current year yet are not expected to occur in the current year will be re-budgeted in the new year. Re-budgeting eliminates the need to track such transactions. It also eliminates the need for a budget revision to reflect the encumbrances after the budget is prepared.

For 2022 and beyond, the township is using Committed Fund Balances for Committed Funds. Whether finances have been segregated into separate bank accounts or not, the township will commit fund balance for specific equipment or project needs

The Township uses the "*" to identify the American Rescue Plan grant funding line items in the budget. The township is also creating a "project code" in the accounting system to track all revenue and expenditures related to the ARPA grant.

Additional staffing is budgeted for 2022. These include a Building Superintendent, one-half Custodian, full-time Ordinance Officer from part-time, a police officer, a tree specialist, and a Stormwater Engineer

FINANCIAL SUMMARY



FUND BALANCES TABLE

ALL FUNDS				
	2020 Actual	2021 Budget	2021 Project	2022 Budget
Beginning Balance	35,379,065	30,852,623	30,852,623	31,726,832
Revenues	22,425,811	19,554,741	20,884,908	22,019,820
Expenditure	-26,952,253	-24,067,196	-20,010,699	-28,302,957
Net Change	-4,526,442	-4,512,455	874,209	-6,283,137
Ending Balance	30,852,623	26,340,168	31,726,832	25,443,695

Fund Balance % of Expenditures	114%	109%	159%	90%
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ALL GOVERNMENTAL FUNDS				
	2020 Actual	2021 Budget	2021 Project	2022 Budget
Beginning Balance	22,711,255	17,014,150	17,014,150	17,390,855
Revenues	20,850,718	18,713,890	19,966,970	21,076,478
Expenditure	-26,547,823	-23,680,430	-19,590,265	-27,938,879
Net Change	-5,697,105	-4,966,540	376,705	-6,862,401
Ending Balance	17,014,150	12,047,610	17,390,855	10,528,454

Fund Balance % of Expenditures	64%	51%	89%	38%
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GENERAL FUNDS				
General Fund (01)	2020 Actual	2021 Budget	2021 Project	2022 Budget
Beginning Balance	8,488,030	8,264,421	8,264,421	7,952,686
Revenues	12,022,208	11,526,406	12,545,010	12,974,106
Expenditure	-12,245,817	-12,998,636	-12,856,745	-15,726,761
Net Change	-223,609	-1,472,230	-311,735	-2,752,655
Committed Fund Balance				1,037,072
Ending Balance	8,264,421	6,792,191	7,952,686	4,162,959

Fund Balance % of Expenditures	67%	52%	62%	26%
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SPECIAL REVENUE FUNDS				
Streetlight Fund (02)	2020 Actual	2021 Budget	2021 Project	2022 Budget
Beginning Balance	-22,606	-20,128	-20,128	-15,596
Revenues	20,198	21,632	21,632	26,076
Expenditure	-17,720	-19,500	-17,100	-19,500
Net Change	2,478	2,132	4,532	6,576
Ending Balance	-20,128	-17,996	-15,596	-9,020

Hydrant Fund (03)	2020 Actual	2021 Budget	2021 Project	2022 Budget
Beginning Balance	-91,855	-87,944	-87,944	-62,439
Revenues	80,050	133,833	134,033	160,500
Expenditure	-76,139	-118,528	-108,528	-136,784
Net Change	3,911	15,305	25,505	23,716
Ending Balance	-87,944	-72,639	-62,439	-38,723

Stormwater Fund (20)	2020 Actual	2021 Budget	2021 Project	2022 Budget
Beginning Balance	0	0	0	1,001,513
Revenues	0	1,221,100	1,221,000	2,131,000
Expenditure	0	-1,171,153	-219,487	-3,032,218
Net Change	0	49,947	1,001,513	-901,218
Committed Fund Balance				
Available Fund Balance	0	49,947	1,001,513	100,295

Liquid Fuels Fund (35)	2020 Actual	2021 Budget	2021 Project	2022 Budget
Beginning Balance	865,989	892,098	892,098	798,044
Revenues	692,249	671,872	638,646	688,646
Expenditure	-666,140	-732,450	-732,700	-1,221,685
Net Change	26,109	-60,578	-94,054	-533,039
Ending Balance	892,098	831,520	798,044	265,005

DEBT SERVICE FUNDS				
General Obligation Fund (16)	2020 Actual	2021 Budget	2021 Project	2022 Budget
Beginning Balance	6,936,674	2,563,411	2,563,411	462,114
Revenues	580,754	410,000	410,000	401,000
Expenditure	-4,954,017	-2,151,368	-2,511,297	-389,768
Net Change	-4,373,263	-1,741,368	-2,101,297	11,232
Ending Balance	2,563,411	822,043	462,114	473,346

CAPITAL PROJECTS FUNDS				
Ag Preservation Fund (19)	2020 Actual	2021 Budget	2021 Project	2022 Budget
Beginning Balance	43,961	18,889	18,889	19,639
Revenues	25,178	750	750	750
Expenditure	-50,250			-12,300
Net Change	-25,072	750	750	-11,550
Ending Balance	18,889	19,639	19,639	8,089

Capital Reserve Fund (30)	2020 Actual	2021 Budget	2021 Project	2022 Budget
Beginning Balance	413,163	0	0	974,865
Revenues	6,266,758	2,224,700	3,041,195	2,354,800
Expenditure	-6,679,921	-2,828,076	-2,066,330	-1,573,675
Net Change	-413,163	-603,376	974,865	781,125
Committed Fund Balance				1,327,122
Available Fund Balance	0	-603,376	974,865	428,868

Reg Cap Rec Projects Fund (31)	2020 Actual	2021 Budget	2021 Project	2022 Budget
Beginning Balance	1,554,573	1,503,921	1,503,921	1,128,065
Revenues	20,044	15,000	12,000	12,000
Expenditure	-70,696	-431,819	-387,856	-129,688
Net Change	-50,652	-416,819	-375,856	-117,688
Ending Balance	1,503,921	1,087,102	1,128,065	1,010,377

Transportation Imp Fund (32)	2020 Actual	2021 Budget	2021 Project	2022 Budget
Beginning Balance	4,376,828	3,762,615	3,762,615	4,424,915
Revenues	1,084,751	1,750,297	1,282,300	1,924,400
Expenditure	-1,698,964	-2,361,900	-2,620,000	-4,785,000
Net Change	-614,213	-611,603	662,300	-2,860,600
Ending Balance	3,762,615	3,151,012	4,424,915	1,564,315

PGM Streetlight Fund (33)	2020 Actual	2021 Budget	2021 Project	2022 Budget
Beginning Balance	20,096	20,349	20,349	20,549
Revenues	253	300	200	200
Expenditure				
Net Change	253	300	200	200
Ending Balance	20,349	20,649	20,549	20,749

Park Improvement Fund (34)	2020 Actual	2021 Budget	2021 Project	2022 Budget
Beginning Balance	126,402	96,518	96,518	686,500
Revenues	58,275	738,000	660,204	403,000
Expenditure	-88,159	-867,000	-70,222	-911,500
Net Change	-29,884	-129,000	589,982	-508,500
Committed Fund Balance				
Available Fund Balance	96,518	-32,482	686,500	178,000

TRUST FUNDS				
Police Pension (60)	2020 Actual	2021 Budget	2021 Project	2022 Budget
Beginning Balance	6,133,524	6,653,753	6,653,753	6,880,970
Revenues	813,208	546,367	555,367	558,967
Expenditure	-292,979	-326,550	-328,150	-326,550
Net Change	520,229	219,817	227,217	232,417
Ending Balance	6,653,753	6,873,570	6,880,970	7,113,387

Non-Uniform Pension (65)	2020 Actual	2021 Budget	2021 Project	2022 Budget
Beginning Balance	3,776,998	4,384,942	4,384,942	4,564,687
Revenues	678,244	262,184	244,036	286,125
Expenditure	-70,300	-22,648	-64,291	0
Net Change	607,944	239,536	179,745	286,125
Ending Balance	4,384,942	4,624,478	4,564,687	4,850,812

Tudek Trust (93)	2020 Actual	2021 Budget	2021 Project	2022 Budget
Beginning Balance	2,757,288	2,799,778	2,799,778	2,890,320
Revenues	83,641	32,300	118,535	98,250
Expenditure	-41,151	-37,568	-27,993	-37,528
Net Change	42,490	-5,268	90,542	60,722
Restricted Fund Balance				100,000
Available Fund Balance	2,799,778	2,794,510	2,890,320	2,851,042

**FERGUSON TOWNSHIP 2022 BUDGET
REVENUE AND EXPENDITURE SUMMARY BY FUND**

Description	General Fund	Special Revenue Funds					Debt Service Fund							Total Govt Funds	Trust Funds			Combined Totals
	Fund 01	Fund 02	Fund 03	Fund 20	Fund 35	Fund 16	Fund 19	Fund 30	Fund 31	Fund 32	Fund 33	Fund 34		Fund 60	Fund 65	Fund 93		
Beginning Fund Balance	7,952,686	(15,596)	(62,439)	1,001,513	798,044	462,114	19,639	974,865	1,128,065	4,424,915	20,549	686,500	17,390,855	6,880,970	4,564,687	2,890,320	31,726,832	
Revenue																		
Property Taxes	1,474,072												1,474,072				1,474,072	
Earned Income Taxes	7,061,890												7,061,890				7,061,890	
Transfer Taxes	1,500,000												1,500,000				1,500,000	
Other Taxes & Assessments	340,000	25,926	160,000	1,360,000									1,885,926				1,885,926	
Licenses & Permits	295,102												295,102				295,102	
Fines & Forfeitures	45,400												45,400				45,400	
Federal Revenues	1,041,020								605,000				1,646,020				1,646,020	
State Revenues	590,862			200,000	618,646			272,800				250,000	1,932,308	361,367	57,387		2,351,062	
Local Revenues	226,231												226,231				226,231	
Charges for Services	184,800												184,800				184,800	
Contributions												126,000	126,000			4,100	130,100	
Rents & Royalties	42,829							10,000					52,829			15,600	68,429	
Interest and Other	171,900	150	500	1,000	20,000	1,000	750	22,000	12,000	30,000	200	2,000	261,500	197,600	228,738	78,550	766,388	
Debt Proceeds													0				0	
Transfers-In	0			570,000	50,000	400,000		2,050,000		1,289,400		25,000	4,384,400				4,384,400	
Total Revenue	12,974,106	26,076	160,500	2,131,000	688,646	401,000	750	2,354,800	12,000	1,924,400	200	403,000	21,076,478	558,967	286,125	98,250	22,019,820	
check	12,974,106	26,076	160,500	2,131,000	688,646	401,000	750	2,354,800	12,000	1,924,400	200	403,000	21,076,478	558,967	286,125	98,250	22,019,820	
Expenditures																		
General Government	1,529,605			380,838		500		164,750		234,000			2,309,693			1,700	2,311,393	
Buildings	271,468							319,846					591,314				591,314	
Regional Services	837,783												837,783				837,783	
Public Safety	2,822,180							175,100					2,997,280				2,997,280	
Planning/Zoning	519,319							45,000					564,319				564,319	
Public Works	1,272,272	19,500	136,784	2,651,380	1,221,685			829,229		4,451,000			10,581,850				10,581,850	
Transportation	144,496												144,496				144,496	
Libraries	518,385												518,385				518,385	
Community Development	55,000												55,000				55,000	
Natural Resource & Conservation	34,241						12,300						46,541				46,541	
Parks & Recreation	732,163								129,688			911,500	1,773,351		28,828		1,802,179	
Street Trees	270,570							33,750					304,320				304,320	
Debt Service	2,000					389,268							391,268				391,268	
Property & Workers Comp Insuran	254,200							6,000					260,200			6,500	266,700	
Employee Benefits	2,110,429												2,110,429	326,550			2,436,979	
Other Expense	68,250												68,250			500	68,750	
Transfers-Out	4,284,400						0		0	100,000			4,384,400				4,384,400	
Total Expenditures	15,726,761	19,500	136,784	3,032,218	1,221,685	389,768	12,300	1,573,675	129,688	4,785,000	0	911,500	27,938,879	326,550	0	37,528	28,302,957	
	15,726,761	19,500	136,784	3,032,218	1,221,685	389,768	12,300	1,573,675	129,688	4,785,000	0	911,500	27,938,879	326,550	0	37,528	28,302,957	
Net Change	(2,752,655)	6,576	23,716	(901,218)	(533,039)	11,232	(11,550)	781,125	(117,688)	(2,860,600)	200	(508,500)	(6,862,401)	232,417	286,125	60,722	(6,283,137)	
Ending Fund Balance	5,200,031	(9,020)	(38,723)	100,295	265,005	473,346	8,089	1,755,990	1,010,377	1,564,315	20,749	178,000	10,528,454	7,113,387	4,850,812	2,951,042	25,443,695	

General Ledger
2022 Budget by Fund and
Dept



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Period 01 - 15
Fiscal Year 2022

Acct No	Description	2020 Actual	2021 Budget	2021 Projected	2022 Adopted
01	GENERAL FUND				
301	REAL PROPERTY TAX REVENUE	1,421,954.71	1,459,527.00	1,465,177.00	1,474,072.00
310	LOCAL ENABLING TAX REVENUE	8,887,146.51	8,400,000.00	8,400,000.00	8,901,890.00
321	BUSINESS LICENSES & PERMITS	258,444.75	265,480.00	227,825.00	243,650.00
322	NON-BUSINESS LICENSESPERMITS	49,841.80	52,952.00	54,037.00	51,452.00
331	FINES	44,345.85	55,300.00	44,675.00	45,400.00
332	FOREFEITS	2,054.53	0.00	0.00	0.00
341	INTEREST EARNED	85,345.80	75,700.00	75,700.00	75,700.00
342	RENTS & ROYALTIES	42,828.52	42,829.00	42,829.00	42,829.00
351	FEDERAL GRANTS	25,691.45	22,484.00	1,041,020.00	1,041,020.00
354	STATE GRANTS	21,610.43	41,763.00	13,092.00	42,045.00
355	STATE SHARED REVENUES	573,105.08	573,996.00	540,706.00	540,706.00
356	STATE PAYMENT IN-LIEU OF TAX	8,110.72	7,973.00	8,111.00	8,111.00
357	LOCAL GRANTS	215,664.44	50,000.00	2,148.00	50,000.00
358	LOCAL SHARED PAYMENTS	31,454.12	37,000.00	32,650.00	17,150.00
359	LOCAL PAYMENTS IN-LIEU OF TAX	148,727.07	146,779.00	151,613.00	159,081.00
361	DEPARTMENTAL EARNINGS	72,336.97	110,600.00	99,900.00	113,900.00
362	PUBLIC SAFETY	2,788.00	56,675.00	57,806.00	62,400.00
363	PUBLIC WORKS SERVICE REVENUE	0.00	0.00	0.00	0.00
364	SANITATION REVENUE	0.00	0.00	0.00	0.00
365	HEALTH SERVICES REVENUE	5,439.23	8,500.00	8,500.00	8,500.00
367	CULTURERECREATION	0.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	130,700.00	96,200.00	279,221.00	96,200.00
392	INTERFUND TRANSFERS IN	0.00	22,648.00	0.00	0.00
395	REFUNDS OF PRIOR YR'S EXPENSES	266.20	0.00	0.00	0.00
	Revenue	12,027,856.18	11,526,406.00	12,545,010.00	12,974,106.00
400	LEGISLATIVE BODY	56,190.14	60,198.00	54,213.00	80,163.00
401	EXECUTIVE	326,648.92	378,553.00	351,178.00	397,385.00
402	FINANCE	229,506.36	241,179.00	240,884.00	255,132.00
403	TAX OFFICE	45,655.85	48,425.00	48,293.00	51,137.00
404	LEGAL	64,027.46	80,000.00	54,500.00	69,000.00
406	OTHER GOVT ADMINISTRATION	147,015.00	130,739.00	130,739.00	189,221.00
407	IT-NETWORKING	193,948.91	189,498.00	198,700.00	222,119.00
408	ENGINEERING	603,056.91	384,964.00	376,112.00	454,669.00
409	BUILDINGS & GROUNDS	161,721.54	193,960.00	202,741.00	271,468.00
410	POLICE	2,203,624.58	2,602,689.00	2,416,155.00	2,822,180.00
411	FIRE	587,446.31	568,784.00	554,169.00	539,594.00
412	AMBULANCE	3,500.00	6,500.00	6,500.00	6,500.00
413	CODE ENFORCEMENT	0.00	300.00	0.00	300.00
414	PLANNING & ZONING	421,227.44	453,693.00	416,249.00	519,319.00
415	EMERGENCY MANAGEMENT	36,239.00	37,299.00	37,299.00	38,334.00
421	HEALTH & WELFARE	5,602.03	8,500.00	8,500.00	28,500.00
426	RECYCLING	33,005.00	33,005.00	33,005.00	85,000.00
430	PUBLIC WORKS	102,293.89	114,511.00	123,653.00	144,171.00

Operating Budget | FY 2022

Acct No	Description	2020 Actual	2021 Budget	2021 Projected	2022 Adopted
	ADMINISTRATION				
432	WINTER MAINTENANCE	6,536.38	21,300.00	21,000.00	24,000.00
433	TRAFFIC CONTROL DEVICES	41,808.24	46,000.00	43,200.00	46,000.00
437	TOOLS & EQUIPMENT MAINTENANCE	213,231.48	223,539.00	209,495.00	230,666.00
438	ROAD & BRIDGE MAINTENANCE	676,271.33	713,784.00	652,634.00	742,435.00
447	TRANSIT SYSTEM	133,161.00	133,638.00	138,457.00	144,496.00
452	PARTICIPANT RECREATION	599,776.65	726,388.00	726,388.00	726,163.00
453	SPECTATOR RECREATION	9,591.55	6,000.00	4,000.00	6,000.00
454	PARKS	0.00	0.00	0.00	0.00
455	SHADE TREES	122,137.76	159,505.00	72,435.00	270,570.00
456	LIBRARIES	500,356.00	499,667.00	499,667.00	518,385.00
458	SENIOR CITIZENS	39,541.90	36,258.00	36,486.00	35,334.00
461	NATURAL RESOURCE CONSERVATION	1,769.00	6,609.00	6,609.00	6,741.00
462	SLAB CABIN RUN INITIATIVE	5,000.00	5,000.00	5,000.00	27,500.00
463	COMMUNITY DEVELOPMENT	500.00	15,000.00	8,250.00	55,000.00
472	DEBT SERVICE INTEREST	2,049.79	2,000.00	2,100.00	2,000.00
481	PAYROLL TAXES	319,366.58	330,500.00	329,000.00	351,768.00
483	PENSIONS	593,337.82	607,878.00	607,878.00	625,685.00
486	PROPERTY INSURANCE	254,377.02	246,100.00	246,096.00	254,200.00
487	HEALTH INSURANCE	1,011,558.79	1,084,500.00	1,043,100.00	1,132,976.00
489	MISCELLANEOUS EXPENSE	950.00	52,776.00	3,760.00	68,250.00
491	REFUND OF PRIOR YR'S REVENUE	7,392.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT <i>Expense</i>	2,679,559.18 12,438,981.81	2,549,397.00 12,998,636.00	2,948,300.00 12,856,745.00	4,284,400.00 15,726,761.00
01	GENERAL FUND	-411,125.63	-1,472,230.00	-311,735.00	-2,752,655.00

**General Ledger
2022 Budget by Fund and
Dept**



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Period 01 - 15
Fiscal Year 2022

Acct No	Description	2020 Actual	2021 Budget	2021 Projected	2022 Adopted
02	STREET LIGHT FUND				
341	INTEREST EARNED	111.60	150.00	150.00	150.00
383	SPECIAL ASSESSMENTS	20,087.58	21,482.00	21,482.00	25,926.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
	Revenue	20,199.18	21,632.00	21,632.00	26,076.00
434	STREET LIGHTING	17,719.85	19,500.00	17,100.00	19,500.00
	Expense	17,719.85	19,500.00	17,100.00	19,500.00
02	STREET LIGHT FUND	2,479.33	2,132.00	4,532.00	6,576.00

General Ledger
2022 Budget by Fund and
Dept



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Period 01 - 15
Fiscal Year 2022

<u>Acct No</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
03	HYDRANT FUND				
341	INTEREST EARNED	608.12	500.00	700.00	500.00
383	SPECIAL ASSESSMENTS	79,442.40	133,333.00	133,333.00	160,000.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
	<i>Revenue</i>	80,050.52	133,833.00	134,033.00	160,500.00
448	WATER SYSTEMS	76,139.18	118,528.00	108,528.00	136,784.00
	<i>Expense</i>	76,139.18	118,528.00	108,528.00	136,784.00
03	HYDRANT FUND	3,911.34	15,305.00	25,505.00	23,716.00

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16	GOA FUND				
341	INTEREST EARNED	80,753.50	10,000.00	10,000.00	1,000.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	500,000.00	400,000.00	400,000.00	400,000.00
393	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	0.00
	Revenue	580,753.50	410,000.00	410,000.00	401,000.00
401	EXECUTIVE	0.00	500.00	0.00	500.00
404	LEGAL	0.00	0.00	0.00	0.00
471	DEBT SERVICE PRINCIPAL	0.00	105,000.00	105,000.00	215,000.00
472	DEBT SERVICE INTEREST	170,039.88	178,468.00	178,468.00	174,268.00
475	FISCAL AGENT FEES	0.00	0.00	0.00	0.00
486	PROPERTY INSURANCE	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	4,783,977.19	1,867,400.00	2,227,829.00	0.00
	Expense	4,954,017.07	2,151,368.00	2,511,297.00	389,768.00
16	GOA FUND	-4,373,263.57	-1,741,368.00	-2,101,297.00	11,232.00

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<u>Acct No</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Adopted</u>
19	AG PRESERVATION FUND				
341	INTEREST EARNED	178.07	750.00	750.00	750.00
392	INTERFUND TRANSFERS IN	25,000.00	0.00	0.00	0.00
	<i>Revenue</i>	<i>25,178.07</i>	<i>750.00</i>	<i>750.00</i>	<i>750.00</i>
461	NATURAL RESOURCE CONSERVATION	50,250.00	0.00	0.00	12,300.00
	<i>Expense</i>	<i>50,250.00</i>	<i>0.00</i>	<i>0.00</i>	<i>12,300.00</i>
19	AG PRESERVATION FUND	-25,071.93	750.00	750.00	-11,550.00

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Acct No	Description	2020 Actual	2021 Budget	2021 Projected	2022 Adopted
20	STORMWATER FUND				
341	INTEREST EARNED	0.00	100.00	0.00	1,000.00
354	STATE GRANTS	0.00	0.00	0.00	200,000.00
357	LOCAL GRANTS	0.00	0.00	0.00	0.00
383	SPECIAL ASSESSMENTS	0.00	0.00	0.00	1,360,000.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	1,221,000.00	1,221,000.00	570,000.00
	Revenue	0.00	1,221,100.00	1,221,000.00	2,131,000.00
402	FINANCE	0.00	0.00	0.00	0.00
404	LEGAL	0.00	0.00	0.00	0.00
407	IT-NETWORKING	0.00	0.00	0.00	3,840.00
408	ENGINEERING	0.00	376,341.00	143,007.00	376,998.00
434	STREET LIGHTING	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	0.00	0.00	0.00	0.00
446	STORMWATER	0.00	794,812.00	76,480.00	2,651,380.00
	Expense	0.00	1,171,153.00	219,487.00	3,032,218.00
20	STORMWATER FUND	0.00	49,947.00	1,001,513.00	-901,218.00

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Acct No	Description	2020 Actual	2021 Budget	2021 Projected	2022 Adopted
30	CAPITAL RESERVE FUND				
341	INTEREST EARNED	17,763.85	22,500.00	12,000.00	12,000.00
342	RENTS & ROYALTIES	10,000.00	10,000.00	10,000.00	10,000.00
354	STATE GRANTS	231,366.00	272,800.00	231,366.00	272,800.00
355	STATE SHARED REVENUES	0.00	0.00	0.00	0.00
357	LOCAL GRANTS	0.00	0.00	0.00	0.00
358	LOCAL SHARED PAYMENTS	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
391	SALE OF FIXED ASSETS	27,150.00	2,000.00	60,000.00	10,000.00
392	INTERFUND TRANSFERS IN	5,983,977.19	1,917,400.00	2,727,829.00	2,050,000.00
	Revenue	6,270,257.04	2,224,700.00	3,041,195.00	2,354,800.00
401	EXECUTIVE	17,125.00	20,000.00	5,000.00	41,000.00
402	FINANCE	0.00	0.00	0.00	0.00
407	IT-NETWORKING	12,802.03	36,250.00	40,000.00	123,750.00
408	ENGINEERING	0.00	0.00	0.00	0.00
409	BUILDINGS & GROUNDS	6,294,370.85	1,969,785.00	1,901,730.00	319,846.00
410	POLICE	179,425.35	143,500.00	75,000.00	175,100.00
414	PLANNING & ZONING	103.75	0.00	0.00	45,000.00
430	PUBLIC WORKS	15,083.45	611,091.00	15,100.00	797,229.00
	ADMINISTRATION				
434	STREET LIGHTING	6,510.19	32,000.00	1,000.00	32,000.00
438	ROAD & BRIDGE	0.00	0.00	0.00	0.00
	MAINTENANCE				
439	ROAD CONSTRUCTION	0.00	0.00	0.00	0.00
446	STORMWATER	97,437.43	0.00	0.00	0.00
452	PARTICIPANT RECREATION	567.88	0.00	0.00	0.00
454	PARKS	14,909.17	0.00	0.00	0.00
455	SHADE TREES	30,761.88	9,450.00	25,000.00	33,750.00
486	PROPERTY INSURANCE	6,395.45	6,000.00	3,500.00	6,000.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00
	Expense	6,675,492.43	2,828,076.00	2,066,330.00	1,573,675.00
30	CAPITAL RESERVE FUND	-405,235.39	-603,376.00	974,865.00	781,125.00

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31	REG CAP REC PROJECTS FUND				
341	INTEREST EARNED	20,044.03	15,000.00	12,000.00	12,000.00
387	PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
	Revenue	20,044.03	15,000.00	12,000.00	12,000.00
439	ROAD CONSTRUCTION	0.00	0.00	0.00	0.00
452	PARTICIPANT RECREATION	70,695.60	146,819.00	102,856.00	129,688.00
492	INTERFUND TRANSFERS OUT	0.00	285,000.00	285,000.00	0.00
	Expense	70,695.60	431,819.00	387,856.00	129,688.00
31	REG CAP REC PROJECTS FUND	-50,651.57	-416,819.00	-375,856.00	-117,688.00

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32	TRANSPORT IMPROVEMENT FUND				
341	INTEREST EARNED	69,421.71	50,000.00	30,000.00	30,000.00
351	FEDERAL GRANTS	0.00	606,900.00	160,000.00	605,000.00
354	STATE GRANTS	80,000.00	0.00	0.00	0.00
357	LOCAL GRANTS	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	935,329.11	1,093,397.00	1,092,300.00	1,289,400.00
	Revenue	1,084,750.82	1,750,297.00	1,282,300.00	1,924,400.00
402	FINANCE	0.00	0.00	0.00	0.00
404	LEGAL	0.00	0.00	0.00	0.00
408	ENGINEERING	40,719.60	113,000.00	0.00	234,000.00
434	STREET LIGHTING	0.00	101,000.00	0.00	250,000.00
439	ROAD CONSTRUCTION	1,658,244.46	1,807,900.00	280,000.00	4,201,000.00
492	INTERFUND TRANSFERS OUT	0.00	340,000.00	340,000.00	100,000.00
	Expense	1,698,964.06	2,361,900.00	620,000.00	4,785,000.00
32	TRANSPORT IMPROVEMENT FUND	-614,213.24	-611,603.00	662,300.00	-2,860,600.00

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33	PGM STREETLIGHT FUND				
341	INTEREST EARNED	253.31	300.00	200.00	200.00
387	PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
	Revenue	253.31	300.00	200.00	200.00
434	STREET LIGHTING	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	0.00	0.00	0.00	0.00
	Expense	0.00	0.00	0.00	0.00
33	PGM STREETLIGHT FUND	253.31	300.00	200.00	200.00

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Acct No	Description	2020 Actual	2021 Budget	2021 Projected	2022 Adopted
34	PARK IMPROVEMENT FUND				
341	INTEREST EARNED	1,880.75	2,000.00	1,500.00	2,000.00
354	STATE GRANTS	0.00	250,000.00	0.00	250,000.00
359	LOCAL PAYMENTS IN-LIEU OF TAX	56,007.00	0.00	298,704.00	0.00
367	CULTURE RECREATION	387.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	0.00	126,000.00	0.00	126,000.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	360,000.00	360,000.00	25,000.00
	Revenue	58,274.75	738,000.00	660,204.00	403,000.00
430	PUBLIC WORKS ADMINISTRATION	441.45	0.00	0.00	0.00
454	PARKS	87,717.57	867,000.00	70,222.00	911,500.00
	Expense	88,159.02	867,000.00	70,222.00	911,500.00
34	PARK IMPROVEMENT FUND	-29,884.27	-129,000.00	589,982.00	-508,500.00

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35	LIQUID FUELS FUND				
341	INTEREST EARNED	11,100.33	20,000.00	20,000.00	20,000.00
355	STATE SHARED REVENUES	661,918.93	601,872.00	618,646.00	618,646.00
358	LOCAL SHARED PAYMENTS	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	19,230.07	50,000.00	0.00	50,000.00
	Revenue	692,249.33	671,872.00	638,646.00	688,646.00
404	LEGAL	0.00	0.00	0.00	0.00
408	ENGINEERING	0.00	0.00	0.00	0.00
430	PUBLIC WORKS ADMINISTRATION	147,945.40	121,700.00	121,700.00	0.00
432	WINTER MAINTENANCE	93,208.27	122,750.00	112,000.00	115,685.00
433	TRAFFIC CONTROL DEVICES	101,043.04	109,000.00	133,000.00	130,000.00
438	ROAD & BRIDGE MAINTENANCE	252,465.79	284,000.00	294,000.00	831,000.00
439	ROAD CONSTRUCTION	71,478.25	95,000.00	72,000.00	145,000.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00
	Expense	666,140.75	732,450.00	732,700.00	1,221,685.00
35	LIQUID FUELS FUND	26,108.58	-60,578.00	-94,054.00	-533,039.00

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Acct No	Description	2020 Actual	2021 Budget	2021 Projected	2022 Adopted
60	POLICE PENSION TRUST FUND				
341	INTEREST EARNED	409,855.15	100,000.00	100,000.00	100,000.00
355	STATE SHARED REVENUES	361,367.00	361,367.00	361,367.00	361,367.00
389	MISCELLANEOUS REVENUE	88,940.41	85,000.00	94,000.00	97,600.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
	Revenue	860,162.56	546,367.00	555,367.00	558,967.00
401	EXECUTIVE	0.00	0.00	0.00	0.00
402	FINANCE	0.00	0.00	0.00	0.00
404	LEGAL	0.00	0.00	0.00	0.00
410	POLICE	315,659.14	326,550.00	328,150.00	326,550.00
481	PAYROLL TAXES	24,273.47	0.00	0.00	0.00
491	REFUND OF PRIOR YR'S REVENUE	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00
	Expense	339,932.61	326,550.00	328,150.00	326,550.00
60	POLICE PENSION TRUST FUND	520,229.95	219,817.00	227,217.00	232,417.00

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65	NON-UNIFORM PENSION TRUST FUND				
341	INTEREST EARNED	461,065.08	25.00	25.00	25.00
355	STATE SHARED REVENUES	217,628.46	57,159.00	41,605.00	57,387.00
389	MISCELLANEOUS REVENUE	0.00	205,000.00	202,406.00	228,713.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
	Revenue	678,693.54	262,184.00	244,036.00	286,125.00
401	EXECUTIVE	450.00	0.00	0.00	0.00
483	PENSIONS	70,300.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	0.00	22,648.00	64,291.00	0.00
	Expense	70,750.00	22,648.00	64,291.00	0.00
65	NON-UNIFORM PENSION TRUST FUND	607,943.54	239,536.00	179,745.00	286,125.00

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93	TUDEK PARK TRUST FUND				
341	INTEREST EARNED	66,305.90	11,500.00	98,245.00	78,550.00
342	RENTS & ROYALTIES	15,301.83	18,200.00	16,040.00	15,600.00
354	STATE GRANTS	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	1,867.28	2,600.00	4,250.00	4,100.00
389	MISCELLANEOUS REVENUE	165.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
	Revenue	83,640.01	32,300.00	118,535.00	98,250.00
401	EXECUTIVE	30.00	500.00	0.00	500.00
402	FINANCE	1,100.00	1,200.00	1,200.00	1,200.00
404	LEGAL	0.00	0.00	0.00	0.00
408	ENGINEERING	0.00	0.00	0.00	0.00
452	PARTICIPANT RECREATION	28,358.00	20,500.00	14,500.00	20,500.00
454	PARKS	1,450.09	8,368.00	5,458.00	8,328.00
486	PROPERTY INSURANCE	6,426.31	6,500.00	6,500.00	6,500.00
489	MISCELLANEOUS EXPENSE	0.00	500.00	335.00	500.00
491	REFUND OF PRIOR YR'S	0.00	0.00	0.00	0.00
	Expense	37,364.40	37,568.00	27,993.00	37,528.00
93	TUDEK PARK TRUST FUND	46,275.61	-5,268.00	90,542.00	60,722.00

FUND 01
-GENERAL FUND

GENERAL FUNDS

FUND 1 - GENERAL OPERATING FUND

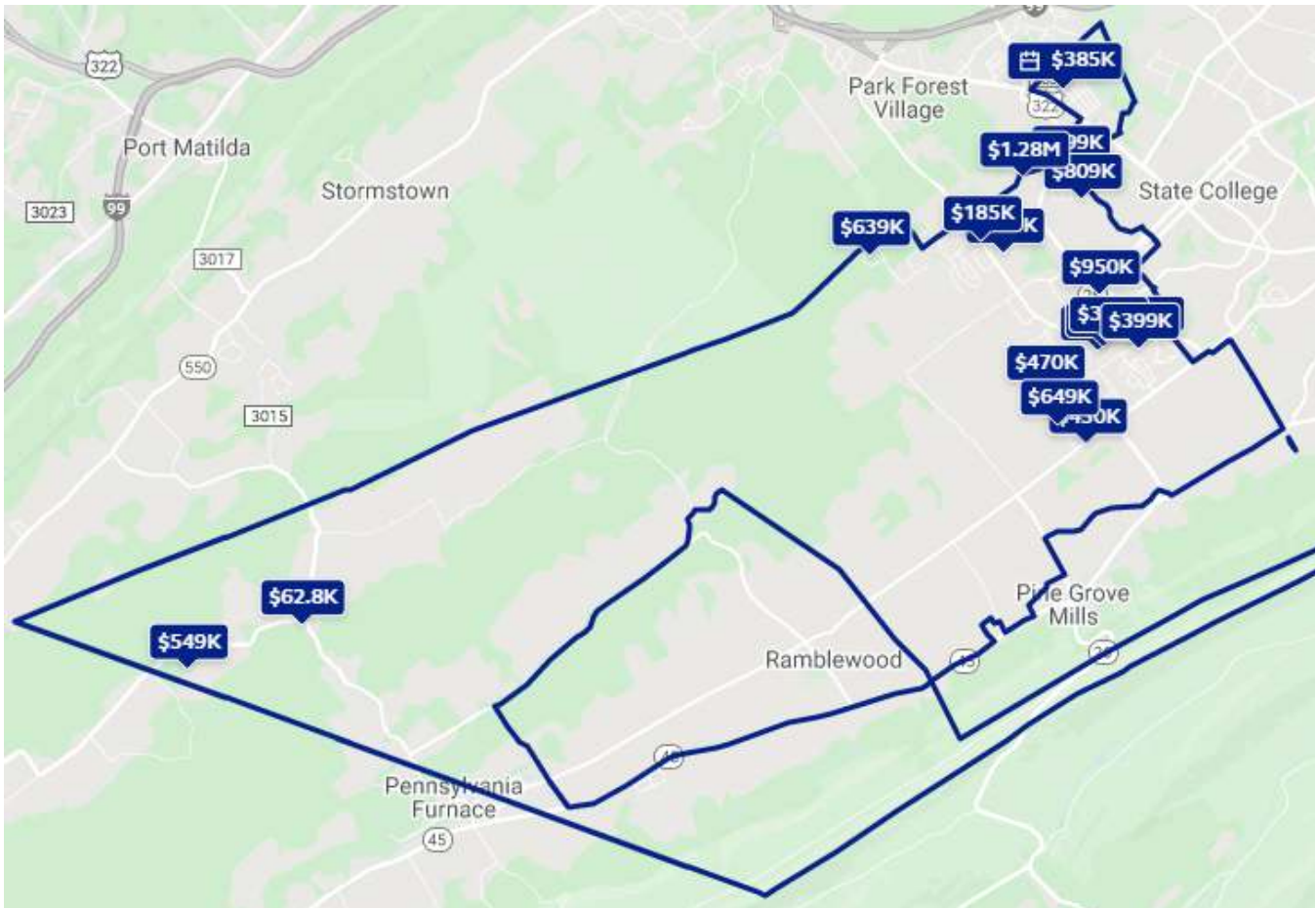
The General Fund is the primary operating fund of the township. It is used for the majority of transactions, including tax revenue, payroll, and interfund transfers. It provides funding for many of the other funds of the township as well.

REVENUES

301 REAL ESTATE TAXES

301.010 Real Estate Taxes (2.422 mills)	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,409,046	\$1,454,527	\$1,454,527	\$1,469,072

According to Trulia.com, the real estate sales website, the following housing data is submitted as of October 1, 2020. Housing prices range from several hundred thousand dollars to several million dollars. Rental unit numbers continue to increase with additional student housing and demand for affordable housing.



The average historical growth rate in total assessed value for the most recent five years is approximately 1.0% per year. The assessed value is not related to the market value of the properties in Centre County. Assessment values remain constant during the sale of properties. Assessment values change with property improvements and are based on the cost of new houses.

The budget reflects that most of the Township real estate taxes are paid during the discount period, and the remaining are paid at face or penalty. The collection rate, including consideration of the 2% discount and 10% penalty periods, is budgeted at 100% of the face amount.

According to the Centre County Assessment Office for Ferguson Township, the assessed values are summarized in the following table.

Year *	Rate (mils)	Taxable Assessed Value	Change in Assessed Value	Tax @ Face	\$ Change in tax	% Change in tax
2022 Estimate	2.422	\$ 606,553,271	\$ 6,005,478	\$ 1,469,072	\$ 14,545	1.00%
2021	2.422	\$ 600,547,793	\$ 5,946,018	\$ 1,454,527	\$ 14,402	1.00%
2020	2.422	\$ 594,601,775	\$ 1,199,098	\$ 1,440,125	\$ 2,904	0.20%
2019	2.422	\$ 593,402,677	\$ 5,875,274	\$ 1,437,221	\$ 14,230	1.00%
2018	2.422	\$ 587,527,403	\$ 4,822,408	\$ 1,422,991	\$ 11,680	0.83%
2017	2.422	\$ 582,704,995	\$ 7,190,970	\$ 1,411,311	\$ 17,416	1.25%
2016	2.422	\$ 575,514,025	\$ 10,247,680	\$ 1,393,895	\$ 24,820	1.81%
2015	2.422	\$ 565,266,345	\$ 6,639,800	\$ 1,369,075	\$ 16,082	1.19%
2014	2.422	\$ 558,626,545	\$ 7,199,057	\$ 1,352,993	\$ 17,436	1.31%
2013	2.422	\$ 551,427,488	\$ 5,459,678	\$ 1,335,557	\$ 13,223	1.00%

*information obtained from Centre County Assessment Office Tax Duplicate for State College Area School District (most recent data available) , except for the most recent year

301.020 Delinquent Real Estate Taxes (<1.0% of above)	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$12,908	\$5,000	\$9,400	\$5,000

The delinquent real estate taxes have been estimated at .5% of the current budget's real estate tax.

310 LOCAL ENABLING TAXES

310.010 Real Estate Transfer Tax (1.25%):	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,697,471	\$1,400,000	\$1,400,000	\$1,500,000

The Real Estate Transfer taxes are paid when property transfers from one property owner to another. The transfer tax is levied at 2.75% of the sale value, with 1.0% allocated to the Commonwealth of Pennsylvania, 0.5% assigned to the School District, and the remaining 1.25% allocated to the Township. This tax revenue varies with the number of real estate transfers in any given year. As the market value of properties changes, the amount of the transfer tax changes slightly. The main driver is the number of transfers in any given year. Historically, the Township has witnessed regular property turnover.

310.021 Earned Income Tax (1.40%)	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$6,856,204	\$6,660,000	\$6,660,000	\$7,061,890

The Earned Income tax is levied on the employees residing in the Township. The Township's tax rate is listed below. The Centre Tax Agency (State College Borough) collects the tax. The contract was renewed on January 1, 2017, for a five-year term. The collection deduction is 2.4% of the tax collected for the Township deducted from the gross amount. The Township will net the remaining 97.6% of the taxes collected. The fee is then reconciled with actual costs on an annual basis, and any differences are adjusted at that time. The Township has received a refund based on the reconciliation of actual costs each year.

Tax Year	Tax Rate	Gross Taxes	\$ Change	% Change	Fees	Net Taxes
2022 Estimated	1.40%	\$ 7,235,543	\$ 411,773	6.03%	\$ 173,653	\$ 7,061,890
2021	1.40%	\$ 6,823,770	\$ (201,029)	-2.86%	\$ 163,770	\$ 6,660,000
2020	1.40%	\$ 7,024,799	\$ (371,501)	-5.02%	\$ 168,595	\$ 6,856,204
2019	1.40%	\$ 7,396,300	\$ 486,980	7.05%	\$ 177,511	\$ 7,218,789
2018	1.40%	\$ 6,909,320	\$ 668,650	10.71%	\$ 165,824	\$ 6,743,496
2017	1.40%	\$ 6,240,670	\$ (605,366)	-8.84%	\$ 149,776	\$ 6,090,894
2016	1.40%	\$ 6,846,036	\$ 518,265	8.19%	\$ 164,305	\$ 6,681,731
2015	1.40%	\$ 6,327,771	\$ (65,523)	-1.02%	\$ 151,867	\$ 6,175,904
2014	1.40%	\$ 6,393,294	\$ 215,828	3.49%	\$ 153,439	\$ 6,239,855
2013	1.40%	\$ 6,177,466	\$ 146,059	2.42%	\$ 148,259	\$ 6,029,207

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
310.051 Local Services Tax	\$333,472	\$330,000	\$340,000	\$340,000

Effective January 1, 2009, the Local Services Tax (LST) was enacted. The LST provides a low-income exemption of \$12,000 and a prorated assessment and withholding of the tax over an employer's number of pay periods.

The LST is levied at \$52 per year for wages exceeding \$12,000 for the Township and a zero (\$0) exemption for the school district. Five dollars (\$5) of the total tax is allocated to the State College Area School District (SCASD) and the remaining, or \$47, assigned to the Township. For amounts under \$12,000, any amount up to \$5 is remitted to the school district first, and any remaining charges collected above the \$5 is remitted to the Township.

The State College Borough is the current collector of the LST tax for the Township. The Borough deducts a 3% collection fee from gross collections before remitting to the Township.

321 BUSINESS LICENSES & PERMITS

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
321.061 Transient Retailers	\$419	\$1,200	\$500	\$750

The Township requires that individuals conducting solicitation and transient businesses within the Township obtain permits. These permits are based upon the amount of time that the individual or company would like to perform an activity in the Township, and fees have been established in accordance with the current Township Fee Schedule as follows:

TRANSIENT	PEDDLING
\$50	\$10
\$250	\$40
\$500	\$80
\$1,000	\$200

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
321.062 Home Occupation Permits	\$200	\$200	\$325	\$400

With the adoption of the Township's Fee Schedule, the Township charges a fee for home occupation permits to recover the costs associated with tracking and issuing these permits.

321.080 Comcast Cable Franchise Fee	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$255,892	\$250,000	\$225,000	\$240,000

The Township is entitled to collect a 5% Franchise Fee from the cable operator under the Cable Franchise Ordinance adopted in August 2008 and revised December 2019. The Franchise Agreement provides that all customers, services, and programming revenues be assessed at 5.0%. The cable operator is also required to remit the payments every quarter.

321.081 Windstream Franchise Fee	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,934	\$4,530	\$1,000	\$1,500

Windstream, a second cable company, provides services to a small portion of the Township and has a franchise that requires 5% of gross revenues.

321.082 Cellular Franchise Fee	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$1,000	\$1,000

The Township levies a fee for the use of the Right-of-Way for cellular service.

22 NON-BUSINESS LICENSES & PERMITS

322.030 Municipal Liens	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$10	\$0	\$1,685	\$0

The Township has outstanding municipal liens on file with the County Recorder of Deeds. At the time of a property transfer, these liens are paid in full with interest. When a property transfer occurs, funds are remitted to the Township.

322.081 On-Lot Sewage Permits	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$0

Occasionally, a new septic system is installed outside the sewer service area. This account reflects the revenue received for applicable permits.

322.082 Sign Permits & Renewals	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$17,330	\$18,000	\$17,000	\$17,000

Sign permits and licenses are recorded using the permitting software purchased through the Centre Region Code Agency. The sign licensing and permit fees remain the same as last year, and the current charges are based on the current Township Fee Schedule that sets forth the current prices for licensing and permitting as follows:

FEE				
ITEM	0-10 SF	11-50 SF	51-100 SF	100+ SF
Initial Permit	\$15	\$25	\$45	\$80
Renewal	\$10	\$20	\$40	\$75

322.083 Conditional Use Hearing Permits	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$500	\$500	\$2,500	\$1,000

The current fees are based on the Township Fee Schedule for conditional use hearings, licensing, and permitting.

322.300 Driveway Permits	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,250	\$1,500	\$1,400	\$1,500

The driveway permit requirements were instituted in 1989 to address problems experienced with access to public streets. This permit is applied in conjunction with a zoning permit and sets forth the applicant's requirements to make the appropriate connection with a public road to not compound or create storm drainage problems. There is a \$50 fee per permit. The development in the Township drives these receipts.

322.500 Pave Cut Application Fees	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$3,300	\$5,500	\$4,000	\$4,500

This revenue account fluctuates annually based on the amount of utility work conducted within the Township's right-of-way. In accordance with the Township's Streets and Sidewalks Ordinance, utilities that occupy the Township's right-of-way are required to apply for a Highway Occupancy Permit and pay an application fee set at \$150 per application plus a roadway restoration deposit. These fees are required to cover the costs of inspection services and the permit's issuance to ensure compliance with the Township's Streets and Sidewalks Ordinance.

322.900 Fiber Optic License Fees	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$27,452	\$27,452	\$27,452	\$27,452

The Township has negotiated three fiber optics right-of-way agreements. Each agreement is for a ten-year term.

NAME	AGREEMENT TERM	ANNUAL PAYMENT
Zayo Group (Northeast ITS)	1/1/2020 to 12/31/2029	\$22,144
Synesys	8/16/2012 to 12/31/2021	\$4,570
Crown Castle NG East	5/2/2016 to 12/31/2025	\$738

331 FINES

331.110 DUI Fines/Restitution	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$38,198	\$45,000	\$40,000	\$40,000

Since 1989, the Township has utilized a bill billed to individuals who are found guilty of violating the Motor Vehicle Code's DUI section. This fee is added to any fines levied by the Court through the

Centre County Court Administrator's office. The charges also represent the police officers' time and testing costs incurred due to the individual's arrest. Historically, defendants have paid these costs on an installment basis. However, there are occasions when these fines are not paid, such as when the individual has been found guilty of an additional offense or if an individual violates their Accelerated Rehabilitation Schedule (ARD). Beginning in 2020, All county/magistrate fines are accounted for in this account.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
331.120 False Alarm Fees				
	\$300	\$300	\$675	\$400

The Centre Region municipalities implemented a false alarm fee to reduce and curtail false alarms consuming police and fire services. False alarm fees are billed based on the current Fee Schedule.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
331.140 Motor Vehicle/Parking/Grass & Weeds / Snow Violations				
	\$5,848	\$10,000	\$4,000	\$5,000

The receipt of these funds reflects the fines paid for parking and ordinance violations issued by the Police Department and the Ordinance Officer, in addition to fines by the District Court Judge. This includes motor vehicle fines.

332 FORFEITS

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
332.XXX Miscellaneous Forfeitures				
	\$2,055	\$0	\$0	\$0

This account represents miscellaneous forfeitures received.

341 INTEREST

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
341. Interest Earnings				
	\$85,346	\$75,700	\$75,700	\$75,700

	341.000	JSSB Bank Interest	\$60,400
	341.000	AmeriServ Bank Interest	\$2,500
	341.000	AmeriServ Bank CD Interest	\$2,500
	341.010	JSSB Earned Income Tax Account Interest	\$100
To	341.020	JSSB Real Estate Tax Account Interest	\$200
	341.100	Certificates of Deposits	\$10,000

obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account currently earning over 1.00% annually at Jersey Shore State Bank.

342 RENTS & ROYALTIES

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
342.210 CRCOG Building Rental Payment				

\$42,829 \$42,829 \$42,829 \$42,829

The COG Building was financed by a bond issue and is owned by the participating municipalities. As part of the building project, the municipalities received “rental payments” from the various COG agencies similar to the rental payments the COG made to the State College Borough when renting Borough facilities. Rent is based on \$11.70 per square foot. Ferguson Township’s share is 23.13%. This lease expires in the year 2028.

351 FEDERAL GRANTS

351.030 DUI & Corridor Grant Reimbursements	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$25,691	\$22,484	\$22,484	\$22,484

Since 1995, the Township has received DUI Checkpoint grant funding to provide police officers’ overtime, materials, and testing supplies to conduct checkpoints for the Motor Vehicle Code violators. Ferguson Township administers this program for all of Centre County, and each of the police departments within the County participates in staffing the checkpoints. The current grant period is two years and ends on September 30, 2022.

351.050 COVID-19 Funding	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$1,018,536	\$1,018,536

The township received 50% of the American Rescue Plan funding in 2021. This funding is restricted for specific uses including, by not limited to revenue replacement, infrastructure, public health, negative economic impacts, premium pay, administrative.

354 STATE GRANTS

354.022 Occupant Protection (Buckle up) Reimbursement	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$3,500	\$9,726	\$0	\$9,726

This account provides for the Occupant Protection (Buckle-Up) program reimbursements based on the Township costs. Ferguson Township administers the program grant for all participating police departments in Centre County. The grant term is two years ending September 30, 2022.

354.024 Police Academy Reimbursement	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$170	\$14,775	\$0	\$30,212

This account provides for reimbursements from the state related to the cost of training officers at the police academy. For 2022, one or two officers may be attending the academy. The budget reflects reimbursement for two officers.

354.025 Drive Safe Reimbursement	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$3,928	\$9,714	\$0	\$14,145

This account provides for the Aggressive Driving (Drive Safe) reimbursements and Pedestrian Program based on the Township costs. The pedestrian safety project is reserved for State College Borough. Ferguson Township administers the grant for all of the participating police departments in Centre County. The grant is for two years ending September 30, 2022.

354.027 BNI Local Drug Task Force	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$4,629	\$2,856	\$8,400	\$7,000

The Attorney's General Bureau of Narcotics provides grant funding for the Centre County Drug Task Force in which our officers participate. The grant provides for 100% of the cost of officer overtime related to this program. The reimbursement is based on Township costs.

354.030 Winter Snow Agreement	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$9,384	\$4,692	\$4,692	\$4,833

In 2020, the Township entered a new 5-year agreement, ending in 2025, with the Pennsylvania Department of Transportation to remove snow and ice from Whitehall Road from Route 26 West College Avenue to Blue Course Drive. The agreement calls for the following funding

2021	\$4,692	2024	5,127
2022	4,833	2025	5,281
2023	4,977	Total	\$24,910

355 STATE SHARED REVENUE

355.000 State Police Fines	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$9,109	\$10,000	\$8,000	\$8,000

The State Police fines are reimbursement to municipalities with a police force that does not require State Police coverage. This amount is received semi-annually in June and December

			2021	
355.010 Public Utility Realty Taxes (PURTA)	2020 Actual	2021 Budget	Projected	2022 Budget
	\$10,226	\$10,226	\$10,488	\$10,488

PURTA is a grant that the Township annually applies for with the Pennsylvania Department of Revenue. The grant funding comes from fees in-lieu-of-taxes collected by the Department of Revenue on utility companies' properties. The application is submitted in July or August annually, with funding typically received in October or early November. The grant amount is the value of the utility property and the millage rate of the municipality. The payment is based on the prior year's collections.

			2021	
355.040 Liquor License Tax	2020 Actual	2021 Budget	Projected	2022 Budget
	\$3,600	\$3,600	\$3,600	\$3,600

The Township receives licensing fees for twelve (12) hotels-/restaurants that have liquor-licensed establishments. Annually, the Commonwealth of Pennsylvania's Bureau of Liquor Control issues licenses that include a \$300 annual fee remitted to the municipality where the licensed establishment is located. Establishments with liquor licenses in Ferguson Township include Champs, American Legion Post 245, Hi-Way Pizza West, The Old Oak Tavern, Northland Recreation Center Inc., TGI Fridays (Metz Enterprises, Inc.), the Veterans Club 5825 Inc, Giant Food Store, Brewmeisters B&B, Quality Inn, Sheetz, and Weis Markets.

			2021	
355.050 Act 205 Pension State Aid	2020 Actual	2021 Budget	Projected	2022 Budget
	\$418,526	\$418,526	\$402,972	\$402,972

The State provides funding assistance for the Township's pension plans in accordance with Act 205. The state requires the funding to be transferred into the appropriate pension plans within 60 days of receipt. This funding is commonly received in September or early October.

			2021	
355.070 Foreign Fire Relief Funding	2020 Actual	2021 Budget	Projected	2022 Budget
	\$127,884	\$127,884	\$113,269	\$113,269

The State provides funding assistance to fund the State College Fire Relief Fund. This funding is derived from a 2% tax on out-of-state insurance companies writing policies in Pennsylvania. In accordance with DCED regulations, this funding needs to be deposited in the General Fund Revenue and then transferred to the appropriate Fire Company within 60 days of receipt. This funding is generally received in late September or early October and then transferred to the State College Volunteer Fire Relief Association.

			2021	
355.090 Marcellus Shale Impact Fee	2020 Actual	2021 Budget	Projected	2022 Budget
	\$3,760	\$3,760	\$2,377	\$2,377

In 2012, the State implemented an impact fee on the Marcellus Shale drillers under Act 13. This fee is collected by the PA Public Utility Commission and distributed to the municipalities. The amount of money is based on the number of active wells in the county. There are restrictions for using the funds, there are reporting requirements related to the payments, and the Township has designated these funds for transfer to the Capital Reserve Fund. The Township is named as a non-contiguous or non-host municipality and receives 13.5% of the Centre County funding based on this status

356 STATE PAYMENTS IN-LIEU

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
356.010 State Forest Lands	\$5,000	\$4,862	\$5,000	\$5,000

The Commonwealth has 2,431.03 acres of State Forest within the Township. The Township receives an allocation of \$2.00 per acre as in-lieu-of-tax payments on State Forest Lands.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
356.020 Game Commission Lands	\$3,111	\$3,111	\$3,111	\$3,111

The Commonwealth has 2,553.5 acres of game lands within the Township. The Township receives an allocation of \$1.20 per acre as in-lieu-of-tax on State Game Lands (.40 cents from the Act of May 17, 1929, and 80 cents from Act 102 of 2006). However, the Township typically only receives 30% of the sanctioned amount.

357 LOCAL GOVERNMENT GRANTS

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
357.020 Other County Grants	\$185,664	\$0	\$2,148	\$0

The Township received COVID 19 funding from the county in 2020. This account was used to record that funding.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
357.030 County Liquid Fuels Tax Grant	\$30,000	\$50,000	\$0	\$50,000

The Township requests funding from the county liquid fuels typically every other year. For 2022, the Township is requesting \$50,000. According to the Liquid Fuels auditors, this money needs to be deposited in the General Fund. The Township is electing to transfer this funding to the Liquid Fuels Fund.

358 LOCAL GOVERNMENT SHARED PAYMENTS

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
358.300 Custodian Services Revenue	\$31,454	\$37,000	\$32,650	\$17,150

This account provides for the revenue received for custodial services provided to the Centre Region Council of Government. The Township and the Centre Region COG enter into a monthly services agreement that includes 4 hours of custodial services. Beginning July 1, 2022, Ferguson will no longer service CRCOG for custodial services

359 LOCAL PAYMENTS IN-LIEU

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
359.000 Penn State Tax Settlement	\$148,727	\$146,779	151,613	\$159,081

This line item represents revenues from the revised Tax Settlement Agreement reached with the Pennsylvania State University in 2005 and a supplemental agreement entered in 2008. Ferguson Township receives 13.81% of the total impact fee. The impact fee is based on the bi-annual change in the CPI. The contract ends in the year 2028.

The fee-in-lieu payment is based on the Township's real estate tax rate multiplied by the taxable assessed value and paid at face amount.

Year	CPI 12/31	Impact Fee	Fee In-Lieu	Total
2022 Estimated	5.00%	\$ 156,837	\$ 2,244	\$ 159,081
2021	1.40%	\$ 149,369	\$ 2,244	\$ 151,613
2020	1.40%	\$ 144,535	\$ 2,244	\$ 146,779
2019	2.70%	\$ 144,535	\$ 2,244	\$ 146,779
2018	2.70%	\$ 148,347	\$ 3,932	\$ 152,279
2017	2.20%	\$ 144,511	\$ 3,251	\$ 147,762
2016	2.10%	\$ 141,400	\$ 3,251	\$ 144,651
2015	2.35%	\$ 140,018	\$ 3,251	\$ 143,269
2014	2.35%	\$ 133,034	\$ 3,694	\$ 136,728

361 GENERAL GOVERNMENT REVENUE

361.000 Administrative/NSF Fee Revenue	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$2,214	\$100	\$100	\$100

This account reflects the administrative costs related to the finance office for billing and billing-related activities. This account also includes pass-through bank charges for non-sufficient funds, etc.

361.310 Subdivision Plan Submission Fees	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$300	\$0	\$0

The Township requires a fee for time extensions to help offset the cost to administer plans after approval by the Board of Supervisors.

361.320 Site Plan/Land Development Plan Subdivision Fees	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$2,685	\$3,000	\$16,000	\$5,000

The Township's current fee schedule ranges from \$300 to \$750 (depending on the size of the development) for the submission of the site and land development plans. The Township further divides submissions into subdivision plans and lot consolidation plans charging a fee ranging from \$200 to \$600.

361.321 Township Engineer Review Fees	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$18,256	\$15,000	\$15,000	\$15,000

The Township Engineer bills time at a rate of two times the base salary for special projects in accordance with the fee schedule. This amount is commonly deducted from the escrow balances.

361.330 Zoning Permits	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$8,517	\$35,000	\$10,000	\$35,000

This account is for the fees for zoning permits issued to residents and businesses in accordance with the Township ordinances and the current fee schedule. Details of the permits issued are listed below:

Description	2018	2019	2020	2021 thru 9/30
New Homes	31	294	11	4
Multi-Unit Dwellings	0	1	18	96
Additions	90	65	23	13
Other (rental permits, signs, alterations)	227	228	166	163
Total	348	588	218	276

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
361.331 Rental Permits				
	\$10,520	\$6,000	\$7,500	\$7,500

The Township receives funds from the various property owners as rental permit fees to cover the health inspector services' costs related to tenant complaints. These fees are collected as part of the Centre Region Code Agency rental permit program.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
361.340 Hearing/Variance Fees				
	\$2,500	\$2,000	\$2,000	\$2,000

The Township charges \$250 for each hearing on variances and appeals of the Zoning Officer's decisions. This fee has covered the cost of conducting such hearings.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
361.410 Lighting Plan Application Fee				
	\$100	\$200	\$300	\$300

This is an application fee for customers interested in installing outdoor lighting.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
361.630 State College Area School District Tax Collection Commission				
	\$15,735	\$40,000	\$40,000	\$40,000

The Township acts as a tax collection agent for the school district's real estate taxes. The township and school district agreement provides for 50% reimbursement based on actual costs.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
361.650 Tax Certifications				
	\$11,810	\$9,000	\$9,000	\$9,000

This provides for charges related to certifying property tax payments. The current charge is \$5.00 per certification each for the school and the township.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
361.710 Miscellaneous Bid Fees				
	\$0	\$50	\$0	\$0

This line item is revenue received for miscellaneous project contractor bid fees.

362 PUBLIC SAFETY REVENUE

362.000 Miscellaneous Police Revenue	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$30	\$0	\$30	\$0

This line item provides for the accounting of miscellaneous police revenues not recorded in other accounts.

362.010 Ag Progress Days Revenue	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$8,000	\$7,331	\$8,000

This is reimbursement from Penn State University for the police services' expenses during the annual Ag Progress Days event. This estimate is based on 100 hours at \$80/hour.

362.101 Police Assistance at PSU Football Games	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$44,000	\$48,000	\$51,000

Revenues are received from Penn State University for assistance at sporting events by the Township Police Department. It is assumed that PSU will have a full schedule in 2022.

362.110 Accident Reports	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$2,490	\$3,000	\$2,000	\$3,000

Accident reports are provided at the cost of \$15 per report.

362.111 Local Background Checks	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$243	\$100	\$200	\$100

For non-criminal justice hiring needs, the police charge a small fee for researching employment backgrounds at local businesses' request.

362.112 Police Officer Test Fees	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$1,275	\$0	\$0

The police department solicits new police applicants to replace retiring officers or fill anticipated open positions every two to three years. Applicants are charged a fee to offset the cost of the screening test.

362.220 Residential Parking Permits	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$250	\$250	\$250

This account is for issued parking permits that the resident has not returned for a refund. Previously, this account was under public works revenue.

362.450 Special Events Permits	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$25	\$50	\$25	\$50

This line item accounts for special event permits following Township ordinances and fee schedules.

365 HEALTH SERVICES

365.200 Health Inspection Fees	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$5,439	\$8,500	\$8,500	\$8,500

According to the detailed invoices received for September 2021, the following inspections were completed. The amount charged to the Township is based on hours and administrative costs plus mileage. The State College Borough's Health Department provides health inspections.

Quarter	Restaurants/Retail	Others
4 th Qtr. 2020	3	3
1 st Qtr. 2021	NA	NA
2 nd Qtr. 2021	26	3
3rd Qtr. 2021	22	0

389 MISCELLANEOUS REVENUE

389.000 Miscellaneous Revenues	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$2,680	\$2,600	\$2,600	\$2,600

These accounts are for revenue received and not specifically assigned to another account, such as net online payment fees and flex plan forfeitures.

389.010 Unemployment Comp Refund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$2,302	\$0	\$2,251	\$0

This line item provides for the refunds resulting from savings in the UCOMP program.

389.020 Property Insurance Claims Payments	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$4,271	\$0	\$49,422	\$0

This line item provides for the separate accounting of property insurance claim payments and refunds resulting from expenditures related to damage to township property.

389.040 Safety Program Payments	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$2,000	\$2,000	\$2,000

This line item provides the separate accounting of the risk management incentive payments for the Township safety program.

389.050 Health Insurance Refunds	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$110,638	\$90,000	\$221,348	\$90,000

This line item provides the separate accounting of health insurance refunds as part of the non-profit, self-insured Pennsylvania Municipal Health Insurance Cooperative.

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389.060 Purchase Card Rebates	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$619	\$600	\$600	\$600

This line item provides receipts of the PLGIT purchasing card program rebates based on the dollar volume of purchases made throughout the year.

389.080 Workers Comp Refunds	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$10,190	\$0	\$0	\$0

This line item provides for refunds of workers comp insurance due to the annual worker's comp audits.

389.090 Wellness Fund Grants	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$1,000	\$1,000	\$1,000

This line item provides for grant funding from Benecon for wellness initiatives.

392 INTERFUND TRANSFERS IN

392.065 Transfers from Non-Uniform Pension Plan	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$22,648	\$0	\$0

This account has been used to reimburse the Non-Uniform Pension Plan of General Fund pre-funding the plan due to State Aid. Beginning in 2022, the refund will be netted with the General Fund expense account 01.483.197 to match the audit reporting of the same.

395 REFUNDS OF PRIORS YEARS EXPENDITURES

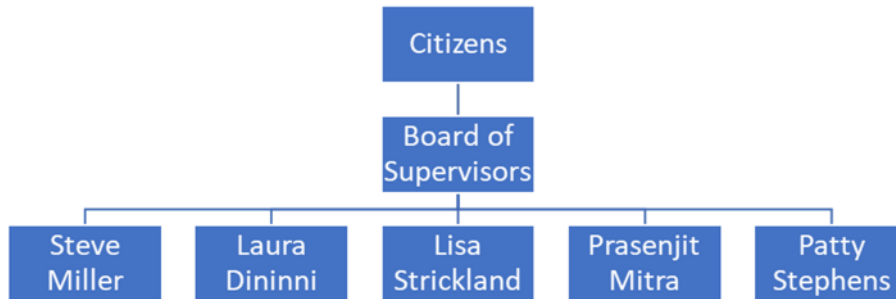
395.000 Refunds of Prior Years' Expenditures	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$266	\$0	\$0	\$0

This line item provides for the separate accounting of refunds of prior years' expenditures.

**01 GENERAL FUND
EXPENDITURES**

400 GENERAL GOVERNMENT

Elected Officials Organizational Chart



400.105 Supervisors Salaries	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$20,626	\$20,625	\$20,625	\$20,625

Under the Township’s Home Rule Charter, each member of the Board receives annual compensation of \$4,125. Payments are made in monthly installments to each Board member of \$343.75 per month.

400.240 General Expense	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$2,107	\$5,000	\$2,000	\$5,000

This expenditure item covers the miscellaneous expenses of the Board. Such items include work session refreshments, meal allowances, promotional items, awards, memorials, and celebration contributions. The projected cost of the volunteer appreciation dinner is approximately \$3,000. In 2020 and 2021, this amount was significantly lower than typical years due to not hosting the volunteer appreciation dinner given pandemic restrictions.

400.320 C-Net Contribution	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$26,106	\$27,523	\$27,523	\$32,488

Since 2009, the Township has been a CNET member, the local government channel that has recorded and broadcast the Board of Supervisors meetings. The Township has utilized C-NET for advertising all Board and Planning Commission agendas, sponsored Spring Creek Watershed meetings, and used the bulletin board to announce employment opportunities, open houses, volunteer opportunities, Coffee and Conversation, and other special events. Since 2018, the Ferguson Township Planning Commission meetings have been covered by C-NET, which first impacted the Township budget in 2020 due to the C-NET funding formula.

A Board of Directors governs C-NET with one representative from each of the funding partners. That Board develops a budget annually. Funding for C-NET is based on a formula using broadcast events and bulletin board postings. Other programs may be sponsored by the Township, including work sessions and special meetings.

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400.330 Transportation	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$250	\$0	\$250

This line item covers the cost of transportation for Board members who travel in their personal vehicles while conducting the Township business. Mileage reimbursement is at the Internal Revenue Service approved rate.

400.340 Advertising & Printing	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$1,265	\$15,000

This line item covers the cost of advertising Board of Supervisors Regular Meeting and Special Meeting agendas as well as meeting announcements for the Township's Authorities, Boards, and Commissions. Beginning in 2022, this line item has moved from 401.340.

400.420 Dues, Subscriptions, Memberships & Conferences	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$7,352	\$7,800	\$2,800	\$6,800

This expenditure item covers the various subscription, memberships, and dues expenses of the Board. This expense item includes the costs associated with attending the Pennsylvania Municipal League (PML) Annual Summit. The budget provides for registration, meals, and hotel accommodations, assuming the attendance of three Board members.

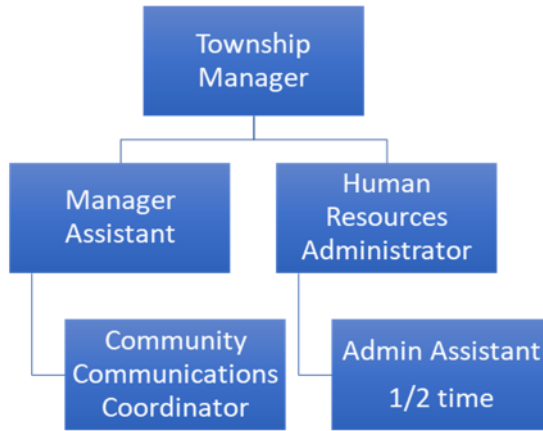
PML acts as our municipal voice in both the State Legislature and in Congress. Doing so keeps us informed about current legislation and carries our concerns to the state and federal lawmakers by educating our fellow members and professional lobbyists. The League advocates for pension reform, Act 111 Collective Bargaining reform, local police use of RADAR, telecommunications legislation, and more. In addition to this vital aspect of the League, the League also provides programs designed that specifically address municipal concerns. The services provided include the PennPRIME Insurance Trust, including worker's compensation insurance and all liability insurance lines. "U-Comp" insurance provides unemployment compensation insurance. PELRAS (Public Employer Labor Relations Advisory Service) provides training and discounted rates for high-quality labor law firms and training programs for elected and appointed officials. And the Municipal Utility Alliance, providing expertise in energy purchase and negotiations. Included in this budget line item are seminars conducted by PML and may be helpful for Board members. The specifics are summarized on the following page.

Operating Budget | FY 2022

PELRAS Membership (Public Employer Labor Relations Advisory Service	\$450	PML Annual Summit	\$2,000
Centre County Association of Township Officials	\$250	PML (Pennsylvania Municipal League)	\$2,270
CBICC (Chamber of Business and Industry for Centre County) dues	\$200	Miscellaneous Training	\$1,000
International Town/Gown Association Membership	\$600		

401 EXECUTIVE

Administration Organizational Chart



Administrative Department Mission Statement

The Department of Administration will strive to advance professional management through open and accountable government leadership dedicated to providing sound fiscal management, public safety, responsible planning, recreational opportunities, and quality community infrastructure. Our goal is to continue as a progressive, healthy, and livable community for future generations.

Administrative Department Goal Statement

The Administration Department includes the Township Manager, Assistant Township Manager, Human Resources Administrator, and Communications Coordinator. Additionally, the Department shares one full-time Administrative Assistant with the Finance Department. This department aims to provide efficient, effective oversight of the other municipal departments and provide administrative support for “big-picture” initiatives and projects for Ferguson Township and the Board of Supervisors.

In 2021, the department began significant new initiatives, including authoring updates to the Ferguson Township Strategic Plan and Recreation, Parks, and Open Space Plan. Additionally, Township Administration negotiated a contract renewal with the Ferguson Township Police Association and continued managing the response to the COVID-19 pandemic to ensure the safety of staff and the public. The Administration department supported several land-use projects, including amendments to the Subdivision and Land Development Ordinance to improve tree canopy preservation and Zoning Ordinance amendments to improve the Township’s affordable housing inventory. Staff also worked to enhance cybersecurity measures and implement training; hire and onboard new staff; manage police and non-uniformed pension funds; replace a Board member, and provide support for all other Township departments and operations.

Goals for 2022 are ambitious and include updating the Strategic Plan and Recreation, Parks, and Open Space Plan; managing parks and other capital projects; investing American Rescue Plan Act Funding in community projects; maintaining and improving public infrastructure; and more. The Department will work closely with the Board of Supervisors to continue to lead the Township in providing award-winning, exemplary public services at an affordable cost to our residents and business owners. Transparency and efficiency of doing business will continue to be at the forefront of our operations as we seek to provide enhanced community engagement tools and improved eGovernment services.

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401.110 Township Manager Salary	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$116,528	\$118,050	\$119,211	\$125,171

This line item reflects the salary of the Township Manager.

401.112 Assistants' Salaries	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$124,628	\$153,182	\$146,033	\$153,135

This line item reflects the salary of the Assistant Township Manager and the Human Resources Administrator. The Human Resources Administrator salary was previously included in staff salaries.

401.114 Administrative Staff Salaries	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$46,735	\$40,296	\$40,409	\$42,229

This line item accounts for the Communications Coordinator's salaries and part-time or contracted Recording Secretary to take minutes at various Township public meetings.

401.210 Office Supplies	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$717	\$2,000	\$750	\$1,500

The budget reflects a slight decrease in this appropriation. Items included in this account include the cost of Board packet supplies, budget binders, envelopes, printer and computer supplies, desk supplies, and other office supply needs for the administration of the Township.

401.240 General Expense	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	-\$8,283	\$4,000	\$3,500	\$3,500

Generally, expenses attributable to this account include petty cash expenditures, document shredding, pre-employment physical examinations, lunch or dinner for municipal meetings, and new hire processing. This account also includes other expenses that are not accounted for elsewhere within the administration of the Township.

401.252 Electronic Equipment Maintenance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$5,191	\$4,500	\$5,500	\$2,500

The Township has utilized maintenance agreements and leases to cover equipment mechanical by design and has the highest probability of downtime. The township's computer equipment is protected through a self-insured program established by the Township.

TASKALFA 5052 copier lease (Great America) (\$218/month)	Purchased copier no fee	Pitney Bowes Postage Meter lease	\$2,000
Taskalfa 5052 maintenance fees	\$350	Miscellaneous	\$150

401.320 Communications	2020 Actual	2021 Budget	2021 Projected	2022 Budget
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Operating Budget | FY 2022

\$17,716

\$20,500

\$15,000

\$23,725

This account covers the costs related to communications that improve operational systems that support productivity and informational updates to Township stakeholders. Communication costs for all departments except for the Public Works and Police Departments are covered under this account. The costs for cell phones, postage for routine mailing, and the semi-annual newsletter, as well as express mailings, are included. Promotional print material initiatives are an expense category for targeted announcements and information sharing to increase civic engagement and community events participation. New expenditures added are to support digital communications in the form of Zoom for video conferencing and transmitting and receiving information from Township residents and businesses.

Employee Cell Phone	\$725	US Postal Service Routine Postage	\$7,000
Federal Express	\$200	Special Mailings	\$1,500
Fall/spring print newsletters	\$8,700	Constant Contact	\$400
Coffee & Conversation	\$200	Social Media Promotions and Tools (Hootsuite Professional)	\$800
Promotional Material	\$2,500	Survey Monkey	\$900
Zoom Accounts	\$300	Welcome Postcard to new residents	\$500

401.329 Community Engagement	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$303	\$7,500	\$400	\$7,000

This account is reserved for costs associated with the Township's community engagement initiatives. These include the cost of engaging an intern's services to assist in community outreach related to actions within the Township, light refreshments for public meetings, and more.

Community Engagement Internship Program	\$5,000	Community Engagement Outreach and Events	\$1,000
Meals for Events	\$500	Business Roundtable	\$500

401.330 Transportation	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$97	\$250	\$0	\$250

This line item covers mileage cost for using a personal vehicle by administrative staff to conduct Township business. In most cases, this is for transportation to and from professional development conferences in municipal vehicles, which are typically eligible for reimbursement by their respective organizations and result in a credit to the account.

401.340 Advertising & Printing	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$17,620	\$24,000	\$14,000	\$10,000

In 2022, the costs of legal advertisements for the Board of Supervisors Regular, Special Meetings, ordinances, and committee meetings have been moved to 400.340. This account reflects the codification of Township ordinances and miscellaneous printing costs.

Codification Update	\$9,000	Printing Costs	\$1,000
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401.350 Bonding	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$625	\$625	\$625	\$625

The Township Manager/Secretary/Treasurer bond is paid for under the Home Rule Charter and the Administrative Code. The bond is set in an amount of 5% of the Township's annual budget. Since 2017, the bond amount was required to be increased to \$750,000 to comply with the 2016 Liquid Fuels Audit. The amount will remain the same in 2022. The employees' blanket bond is included in general liability coverage.

401.370 Recruitment	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$15,000

This account is set up to consolidate the budget for team member recruitment that was previously budgeted in various departments. Having the budget in one place allows more accurate budgeting and improves flexibility for the costs of hiring.

401.420 Dues, Subscriptions, Memberships & Conferences	2020 Actual	2021 Budget	2018 Projected	2022 Budget
	\$4,772	\$12,700	\$5,750	\$12,750

Memberships in various professional organizations, conferences, and training seminars are essential to keep staff abreast of local government changes. These professional memberships and conferences allow the staff to gain current information, learn about innovative ideas and concepts, provide support services to the staff, and enable networking opportunities. Traditionally, the Township has valued the Township Manager, Assistant Township Manager, and the Administrative staff's attendance and maintenance of memberships in various organizations. Memberships, conferences, and subscriptions are outlined as follows:

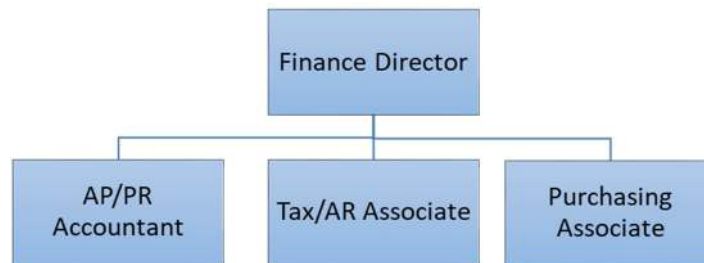
Membership APMM (Association for PA Municipal Management) (2)	\$350	Subscriptions (Governing, Pennsylvanian & PA Township News)	\$100
Conference APMM (Hotel Hershey, May 23- 25, 2022), PA; Manager and Asst. Mgr.	\$1,500	PELRAS (Three attendees - State College, PA) Manager, Asst. Mgr. and HR Admin.	\$700
Membership ICMA – Manager and Asst. Manager.	\$1,600	ICMA Conference (Columbus, OH; September 17 - 21) Manager and Asst. Manager.	\$2,000

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APMM Executive Development Conference	\$500	Workshops & miscellaneous training seminars	\$1,000
Society for Human Resource Management Membership & Certification (HR Admin.)	\$600	Leadership Centre County – Assistant Township Manager	\$2,500

402 FINANCE DEPARTMENT

Finance Department Organizational Chart



Finance Department Mission Statement

The Finance Department's mission is to provide professional, customer-oriented financial and tax collection services for the citizens of the Township, the school district, the Board of Supervisors, and staff.

The Finance Department Budget Message

The Finance Department provides the Township with the handling of all financial activities and funds. Activities include billing and collecting revenues, payroll, accounts payable, investments, debt management, risk management, fixed assets, and inventories.

The Finance Department activities include billing and collecting real estate taxes for the Township and the State College School District and services provided by Administration, Finance, IT, Planning & Zoning, Police, and Public Works.

The department also manages payroll and human resource components of team member time and attendance, and pensions. Other responsibilities include DUI and BNI grant billing, insurance, fixed assets, and assisting with Information Technology.

Treasury management is an essential responsibility of the Finance Department. Treasury management encompasses banking, Investment relationships, and debt management.

The Finance Department prepares the 5-year Capital Improvement Plan and the Annual Operating Budget for the manager.

The strategic goals of the Finance Department include ongoing reviews of the Township operations with staff to promote waste reduction, efficiency, and sustainable operations. Efforts comprise technology, staff training, trend analysis, customer relations, cost management techniques, vendor relations, best practices techniques, performance management, benchmarking, and peer group discussions.

Historically, changes in revenue and expenditures occur over the years rather than months. Trend monitoring is a valuable tool to adjust for such changes. The Finance Department works with the Township staff and other related agencies, the Governmental Accounting Standards Board, the Government Finance Officers Association, the Centre Region COG, and municipalities to obtain critical information on the health of the Township at large. This way, the Township can proactively manage the Township operations to adjust to these changes.

Grant funding has been a valuable revenue source for the Township. The administration works closely with local agencies, developers, and PA state agencies to locate and secure grant funding where possible. Grants supplement tax revenues and reduce the burden on the Township taxpayers.

TAX COLLECTION

The Finance Department oversees the operation of the Tax Office. The Tax Office collects the Real Estate for the Township and the School District. The State College Borough collects the Earned Income Tax and Local Services Tax. The County collects the county real estate taxes.

The Finance Department collects the Township and the State College School District's real estate taxes using the RBA web system. The RBA cloud-based system is used for real estate tax collection and is the choice system.

FINANCE ITEMS

The Township continues to use the Springbrook accounting software since 2013. The software modules include general ledger, accounts receivable, cash receipts, accounts payable, project management, fixed assets, clearinghouse, and bank reconciliation.

The Finance Department lead the Laserfiche Forms stormwater credit public applications, streamlining the process using the electronic forms workflow and assisting the public in applying and receiving credits and exemptions quickly and smoothly.

The department is also responsible for the Annual Comprehensive Financial Report (ACFR), the Distinguished Budget Award. The department provides financial reports for the Department Heads, Township Manager, Board of Supervisors, and State (including Liquid Fuels and Pension). These reports are the professional standard for many governmental organizations and provide additional financial credibility to the Township.

Strategic Planning

The Finance Department objectives relate directly to the following strategic plan goals:

Goal 1.0 Financial Stability

Ferguson Township strives to be financially stable and capable of funding the Township's resource demands for immediate and long-term sustainability.

Goal 2.0 Adequate Staffing

Ferguson Township will maintain adequate staffing and expertise to meet the needs of a growing population.

Goal 4.0 Service Delivery

Ensure service delivery in Ferguson Township is sufficient to accommodate growth, address new community concerns, and is provided at a responsible cost to residents.

Goal 8.0 Regional Programs

Ferguson Township will continue to participate in regional programs that have a demonstrable positive impact on service delivery cost and quality.

Accomplishments for 2021 include

- Collected more than 11,000 tax bills for the Township and School District Real Estate Taxes over \$27 million.
- It has implemented public access to Laserfiche Forms. This allows the public to submit forms as designed by the township electronically.
- Prepared billing and collected Township revenues, including electronic receipts
- Made payments to vendors and employees for services rendered, including electronic vendor billing and vendor payments.
- Prepared reports for the pensions plans, such as the MMO, AG385, Act205
- Ready property insurance and workers comp renewals.
- Worked with Hinton & Associates regularly to manage computers and software issues.
- Ordered new computer hardware and software for Township.
- Worked with engineering in implementing a Work Order/Inventory software package
- Worked with Baker Tilly to prepare the DCED annual audit and the Comprehensive Annual Financial Report (CAFR) for the 2020 fiscal year and obtain the GFOA financial reporting award.
- Worked with staff through the Township annual audit, the state pension audit, the liquid fuels audit, and the school district audit of the Township.
- Scanned invoice documents into the network for upload into the Springbrook system for 2021, allowing staff to work remotely during the COVID closing.
- Reported to the Board and public on quarterly financial results.
- Prepared the monthly Bank Reconciliations, Treasurer reports, and voucher reports.
- Prepared the 2022-2026 Capital Improvement Plan using Microsoft Sharepoint.
- Maintained membership in the Association of Certified Fraud Examiners to mitigate potential weaknesses in the internal controls of the Township.

- Chaired the Finance Directors meetings, attended the CRCOG Finance Committee, Police Pension Committee, the Non-Uniform Pension Advisory Committee (NUPAC), and the Board of Supervisors.

Goals for 2022 include

- Prepare the billing and collect township revenues.
- Make payments to vendors and employees for services rendered.
- Work with staff to sell retired fixed assets at a fair market price.
- Continue to implement Laserfiche forms and workflow with the departments and the public. Train staff to assist.
- Work to achieve the Government Finance Officers Distinguished Budget Award for the 2022 Budget.
- Assist staff and Hinton with IT-related issues.
- Continue to achieve the Government Finance Officers Annual Comprehensive Financial Report Award (ACFR) for the 2021 fiscal year.
- Work with Administration, professional service providers, and vendors and follow information technology trends to benefit the Township.
- Chair the Finance Directors meetings, attend the CRCOG Finance Committee, the Pension committees, and the Board of Supervisors meetings.
- Assist with the public works bargaining agreement as needed.
- Collect the Township and School Real Estate Taxes
- Order computer systems hardware and renew software. Assist Hinton with IT inventory management.
- Continue working with the Springbrook software. Continue to upload invoices into the Springbrook program.
- Prepare the 2023 annual budget using the ClearGov budget system to educate the public using the website about township financials.
- Manage fixed assets inventory for insurance and auditors.
- Work with staff through the Township annual audit, the worker's comp audit, the state pension audit, the liquid fuels audit, and the school district real estate tax collection audit.
- Report to the board and public on the quarterly financial results of the Township
- Prepare the monthly Treasurer reports and voucher reports.
- Prepare property insurance and workers comp renewals
- Prepare the Capital Improvement Plan for 2023-2027.

402 FINANCE DEPARTMENT

402.110 Finance Director Salary	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$92,729	\$94,542	\$95,126	\$99,883

This account reflects the salary of the Finance Director.

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402.114 Finance Staff Salaries	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$93,458	\$94,707	\$99,828	\$104,819

This account provides for the salaries of the Accountant and the Finance Assistant.

402.114 Finance Staff Overtime	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$900	\$250	\$500

This line item provides for the overtime pay of the Finance Associate.

402.210 Office Supplies	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$550	\$300	\$250	\$300

This account includes pens, paper, envelopes, printer supplies, data storage supplies, budget preparation supplies, and other office supply needs required by the Finance Department.

402.240 General Expense	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$76	\$450	\$450	\$450

This line item accounts for expenditures not specifically allocated in other accounts of the Finance Department. This line item also includes \$300 for staff incentives.

402.252 Electronic Equipment Maintenance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$11,230	\$15,000	\$11,000	\$15,000

This account provides for payroll processing and Human Resources system.

Keystone Payroll Processing \$250 per pay	\$6,500	Keystone HR subscription fees	\$3,000
Keystone Payroll ACA reporting	\$1,250	Keystone W2 reporting	\$250
Public Works Time Entry System Keystone	\$4,000		

402.311 Annual Audit Fees	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$28,832	\$30,000	\$30,000	\$30,000

Under the Township Home Rule Charter, a certified independent audit is required annually. This account includes fees for completing and filing the Annual Comprehensive Financial Report for 2021 with the Government Finance Officers Association.

402.320 Communications	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$825	\$480	\$480	\$480

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This account includes the cost of the cell phone reimbursement for the Finance Director and the Accountant.

402.340 Advertising & Printing	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$100	\$1,500	\$1,000	\$1,200

This account allows for the department's custom printing needs, such as checks (special security), special forms, etc.

402.420 Dues, Subscriptions, Memberships & Conferences	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,578	\$2,500	\$2,500	\$2,500

Memberships in various professional organizations, conferences, and training seminars are essential to keep staff abreast of local government changes. With continual changes in laws and accounting methods, training will be required within the Finance Department to remain current and to incorporate these changes within Township operations. Due to the change in technology and COVID-19, travel and conference costs have been minimized. Memberships, conferences, and subscriptions are outlined as follows:

Name	Organization	Description	Amount
Finance Director	GFOA National	Annual Membership	\$200
Township	GFOA National	Budget Award	\$460
Finance Director	CPELink	Online CPE credits for CPA license (80 credits every two years)	\$300
Accountant	American Payroll Association membership	Annual Subscription	\$350
Finance Director/	Association of Certified Fraud Examiners	Annual Membership	\$210
Finance Director/ Accountant	Miscellaneous	Professional Publications	\$300
Finance Associate/ Accountant	Various	Webinars	\$500

402.750 Non-Capital Equipment	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$129	\$0	\$0	\$0

Occasionally, the department needs to replace a piece of equipment due to age or obsolescence. This account reflects those items costing less than the \$2,500 threshold of capital items.

403 TAX OFFICE

403.114 Tax Services Staff Salaries	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$34,629	\$35,525	\$35,873	\$37,667

This line item provides for the base salary of the tax office Finance Associate.

403.114 Tax Services Staff Overtime	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$846	\$900	\$500	\$600

This line item provides for the overtime pay of the Tax Associate.

403.210 Office Supplies	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$195	\$300	\$250	\$300

This account covers the cost of computer paper, office paper, envelopes, and general office supplies for the tax office.

403.240 General Expense	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$50	\$50	\$50

This account covers miscellaneous expenses for the tax office not accounted for elsewhere, such as petty cash reimbursements for meetings and miscellaneous expenses.

403.252 Repairs/ Maintenance Agreements	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,104	\$500	\$1,250	\$1,250

This account line item accounts for copier/printer lease (\$78/qtr) and the maintenance of the banking or credit card systems

403.320 Postage	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$4,096	\$5,100	\$5,000	\$5,500

This line accounts for the expenses associated with mailing the Township's and Real Estate tax statements and reminder notices in accordance with state law.

403.340 Advertising & Printing	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$814	\$1,000	\$1,000	\$1,100

This account represents the cost for letterhead, envelopes, and other items with tax office printing.

403.350 Bonding	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$363	\$500	\$370	\$370

This account represents the bonding cost for the Tax Collector. It is based on 25% of the maximum currency in possession at any time. The bonding cost is shared with the School District based on the real estate duplicate's tax allocation. For 2022, the cost allocation is estimated to be 5% for the township, and the school allocation is 95%. This account represents the Township portion.

403.450 Contracted Services	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$3,271	\$4,300	\$4,000	\$4,300

Annually, outside agencies provide services to the Tax Administration office to meet the Township's obligations. The contracted services are as follows:

RBA Software Fees 2 * \$150/user	\$300	Load Ferguson Supplementals	\$500
RBA Load Ferguson Real Estate duplicate	\$2,500	Programming for stormwater program billing	\$1,000

The Centre Tax Agency Local Services Tax collection fees are being deducted directly from the collections, rather than billing separately as a contracted service. The fee is 3% of the gross collections and is budgeted as revenue, net of the fee.

404 LEGAL SERVICES

LEGAL SERVICES	2020 Actual	2021 Budget	2021 Projected	2022 Budget
404.310 Solicitor	\$20,490	\$35,000	\$22,500	\$35,000
404.314 Special Counsel	\$43,538	\$45,000	\$32,000	\$32,000
404.317 Legal-Cable Consortium	\$0	\$0	\$0	\$2,000

The Solicitor’s services include preparing legal documents, ordinances, easements, deeds, and legal opinions on various matters. Additionally, the Solicitor may appear before the Zoning Hearing Board on issues of concern to the Board of Supervisors. Anticipated costs will be approximately \$35,000 in 2022, including items not covered with the Solicitor’s retainer and standard contract. Please note that the Township invoices developers, engineers, and property owners for legal services related to subdivision and land development activities, and these costs are not included in the budget.

The Township also retains the services of specialized labor and employment law legal counsel. During the year, there are times when this special counsel is required for services such as Heart and Lung Act claims, collective bargaining agreement grievances, and personnel matters. The Township receives a discounted rate for legal services associated with employment matters as part of its membership in the Pennsylvania Employment Labor Relations Advisory Services; however, these matters are typically unforeseen and often expensive due to their complex nature. In 2022, the Township is concluding the negotiation of one collective bargaining agreement.

Finally, the Township is in negotiations with Windstream LLC for the renewal of its cable franchise agreement. While it is expected that these negotiations will be completed by the end of the year, a small carryover amount has been appropriated to cover any unanticipated expenditures related to the negotiations in 2022. The Township has authorized Cohen Law Group to facilitate the renewal of this cable franchise agreement and conduct a franchise fee audit.

406 CENTRE REGION COUNCIL OF GOVERNMENTS-ADMINISTRATION (CROG)

The Centre Region Council of Governments uses several formulas to determine municipal shares. The Standard COG formula uses three equally weighted elements: population (less PSU students), assessed real estate values, and earned income tax collections.

The Modified COG formula begins with the Standard COG formula and alters it in two ways.

- The Alpha Fire shares remove Harris and Halfmoon Townships from the standard formula allocation, add Benner Township to the group, and recompute the shares among the remaining members.
- The Parks and Recreation shares remove Halfmoon from the standard formula allocation and recompute the shares among the remaining members

The Schlow Library, Active Adult Center, and Centre Region Local Planning utilize customer information to determine municipal contributions. Such information includes visits or patronage to the centers. The library uses a three-year rolling average of usage to determine municipal contributions. Ferguson Township is not a member of COG Local Planning since we have our planning department. Penn State donates money to various programs, such as fire capital and operations, reducing municipal shares.

406.530 CROG Administration	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$137,600	\$123,372	\$123,372	\$180,817

CROG Administration represents the Township’s share of funding for the Centre Region COG Administration. The Standard COG formula determines municipal shares. For further details, please refer to Section 406 and the 2022 COG Budget.

Year	Rate	Amount	\$ Change
2022	25.64%	\$180,817	\$57,445
2021	25.81%	\$123,372	-\$14,228
2020	26.08%	\$137,600	\$35,575
2019	26.46%	\$102,025	-\$3,741
2018	26.69%	\$105,766	-\$2,861
2017	28.20%	\$108,627	\$8,281

406.532 CROG Building Capital	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$9,415	\$5,730	\$5,730	\$5,840

This item is for future replacement of equipment and repairs to the COG building. The Standard COG formula determines municipal shares. For further details, please refer to Section 406 and the 2022 COG Budget.

Year	Rate	Amount	\$ Change
2022	25.64%	\$5,840	\$110

2021	25.81%	\$5,730	\$227
2020	26.08%	\$5,503	-\$3,602
2019	26.46%	\$9,105	\$724
2018	26.69%	\$8,381	\$3,023
2017	28.20%	\$5,358	\$268

406.533 CRCOG Contingency	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$1,637	\$1,637	\$2,564

This item is for future replacement of equipment and repairs to the COG building. The Standard COG formula determines municipal shares. For further details, please refer to Section 406 and the 2022 COG Budget.

Year	Rate	Amount	\$ Change
2022	25.64%	\$2,564	\$927
2021	25.81%	\$1,637	-\$2,275
2020	26.08%	\$3,912	\$3,912
2019	26.46%	\$0	\$0
2018	26.69%	\$0	-\$2,967
2017	28.20%	\$2,967	\$2,967

407 INFORMATION TECHNOLOGY

The Township has approximately 70 computers, laptops, tablets, a LAN (Local Area Network) comprised of Windows-based virtual servers, internet access through a dynamic firewall, wireless access, building security, and video camera systems.

The Township contracts with Hinton & Associates of Carlisle, PA. Hinton & Associates is the liaison for the Township network, software, hardware, and connections issues other than the police Records Management System or police vehicles managed by the State College Borough.

As part of the contract, Hinton staff makes regular on-site visits. Hinton provides network, setup, and delivery of new desktop computers, laptops, tablets, and IT strategic planning and budget preparation assistance. Installation of servers, switches, network software installation is an additional charge.

Hinton manages the helpdesk tickets, as well. Much of the helpdesk service work is performed remotely.

Hinton provides internet security training to all users via the PII Protect system. PII offers short video clips and quizzes to educate staff on phishing and spear-phishing email attacks. They also send out test emails to test users' skills. Given the rise in ransomware attacks, it is critical to have data security systems and current backups.

The Township also partners with regional law enforcement agencies on a shared Records Management System. This item is budgeted under a separate account, yet the maintenance component is included (State College Borough).

407.240 General Expense	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$500	\$100	\$500

Funding is set aside for miscellaneous items not included in other department accounts.

407.252 Electronic Equipment Maintenance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$106,680	\$90,321	\$93,600	\$110,319

The budgeted annual license/maintenance contract costs are as follows. Some of the items may have been previously included in individual departments.

Item	Description	Amount
Infradapt SIP telephone \$660/month	Monthly fee for internet phone service	\$7,920
Switchvox Phone software maintenance	Digital phone software annual maintenance	\$1,300
CentreWisp 1GB Fiber Optic Internet (\$1,200/mo)	Monthly internet fee	\$15,000
ESRI licenses Enterprise Edition	GIS mapping software used by engineering and planning	\$10,000
AutoCAD maintenance & Licensing (2 users)	Road design software used by engineering	\$2,200
Synergis support for AutoCad	Third party support and training	\$1,200
Terraflex Software (handhelds)	GIS field data recorders	\$400

ClearGov GFOA Budget for Web	Budget book preparation software for website readers	\$7,040
CDI Laserfiche Licenses (Avante) with Forms (25)	Laserfiche annual license fees for 25 users and free upgrade to Avante version	\$6,100
Adobe Acrobat Pro (6) and Creative Suite licenses (2) \$260 mo	PDF writers and website design software	\$3,630
15 Nitro PDF Pro Licenses	Adobe pro pdf writers for staff	\$750
Bluebeam PDF writers (3)	Engineering version of Adobe pdf	No annual maintenance fee
PAVER software	Software used by engineering to determine state of road condition	\$550
Infradapt Phone System (Maintenance)	Third party support for the phone system	\$4,000
Civic Plus Web Hosting (\$150/month)	Township website hosting	\$2,500
Fax Lines (4) – Comcast (\$290/mo)	Minimum required fax lines currently	\$1,584
Microsoft Office/365 licenses (Hinton)	Cloud-based office software for department heads and key staff	\$8,250
Firewall/Anti-virus/anti-malware/Web Filtering Subscription (Hinton)	Internet and server security system	\$2,500
GasBoy Fuel Maintenance	Fuel pump use tracking system software	\$500
Miscellaneous	Unexpected costs	\$1,000
Synopsis Financial Modeling System	Used to prepare up to 10-year financial scenarios	\$9,500
Springbrook Annual Maintenance	Township accounting system software	\$18,000
Dell laptop Drive Encryption (security)	Dell security for laptops	\$1,500
General Code Ordinance Hosting	Fee for hosting the ordinances on the website	\$1,195
SYNCHRO (traffic engineering)	Traffic signal analysis and traffic studies	\$3,700

407.452 Computer Services	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$63,910	\$78,677	\$87,000	\$90,000

This account reflects the cost of maintaining the Township computer systems contracted through Hinton & Associates

Ferguson Township typically attempts to maintain desktop computers, laptops, and tablets for five years. This line item includes the cost of maintaining servers, computers, laptops, tablets, and the associated operating systems. Configuring new computers is included in the Hinton contract.

This account also includes \$500 for CDI Laserfiche consulting.

407.750 Replacement Equipment	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$23,359	\$20,000	\$18,000	\$21,300

This account reflects the cost of replacing aged computers, laptops, and tablets. Hardware is replaced on a five-year schedule. The township has some 60 pieces of computer hardware. The budget allows for the replacement of between 10 to 12 computers per year. \$1,500 is budgeted for additional hardware

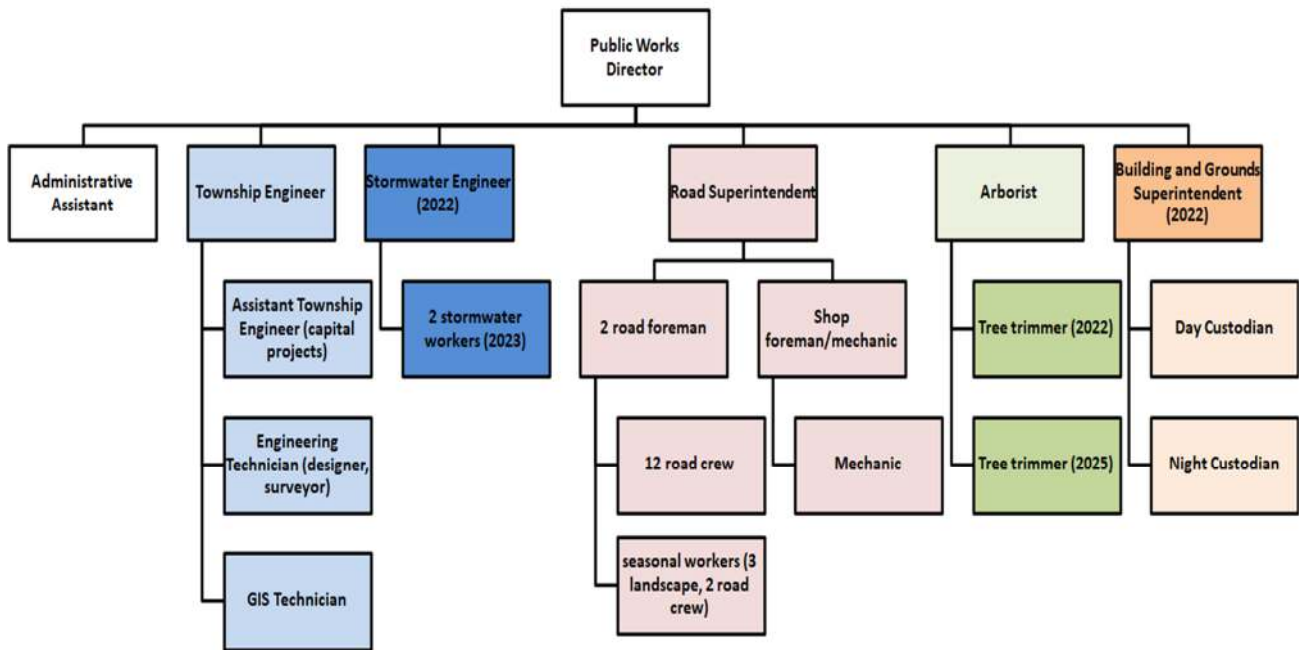
Servers and other significant hardware investments are budgeted in Capital Reserve Fund 30.

Engineering requests to trade-in the Trimble for an R1 Unit \$2,000, and a Microsoft Surface with accessories \$1,300

Three digital phones are budgeted as replacements @\$200 each.

408 PUBLIC WORKS-ENGINEERING

Organizational Structure



Public Works Mission Statement

The Public Works Department provides effective service-oriented public works services within our work scope to our residents and property owners in a friendly and professional manner.

Public Works Goal Statement (General and Engineering Section)

Goal: The Public Works Department provides services to the Township citizenry through interaction with four sections: engineering, road maintenance (includes fleet), building maintenance, and street tree maintenance. The Department works closely with other Council of Government agencies and Authorities that provide public service for park and recreation, refuse and recycling, water, and sewer service.

General: The Department currently includes 26 full-time employees consisting of an Engineering section, a Road/Fleet Maintenance section, a Building Maintenance section, and a Street Tree section. The Department hires five seasonal workers to assist with roadwork and landscaping work under the road foremen's direction. A part-time mechanic's helper through a SCASD program also assists the mechanic.

Engineering Section: The Engineering section includes the Township Engineer, Assistant Township Engineer, Engineering Technician, part-time stormwater engineer (vacant), GIS technician, and Administrative Assistant supporting the Public Works Director.

The conversion of the part-time stormwater engineer to a full-time stormwater engineer is requested in the 2022 budget. An annual work plan for the position includes managing the MS4 (municipal separate storm sewer) permit program, including conducting inspections, investigating complaints, completing the MS4 yearly report, training and developing educational material, design, and construction oversight of PRP (pollutant reduction plan) projects for the Chesapeake Bay watershed, as well as review of all stormwater management plans for subdivision and land development plans (billable hours) and enforcement and interpretation of the Township's stormwater management plan. Work includes preparing and overseeing contracts for pipe cleaning and video assessments and pipe

repairs, including pipe lining. This individual will lead the Stormwater Fee Program, including processing credits and updating the credit manual.

Two GIS positions were in the budget for 2020, but based on accomplishments and need, after one GIS technician accepted the Community Planner position, the staff was reduced to one position in 2020. The GIS technician performs work for all departments. *A part-time GIS technician is requested in 2022.*

In addition to the stormwater-related activities noted above, the Engineering Section is responsible for designing, bidding, administering, and inspecting capital improvement projects such as road, traffic signal, park, and building construction. *Given the 2022 capital workload, two seasonal workers are requested to assist with contract inspection during the summer.* Engineering work also includes reviewing land development and subdivision plans for compliance with township engineering standards, traffic impact studies, maintaining traffic signals, asset inventories, and managing the sidewalk inspection program. The Township hires consultant engineers and inspectors as needed. More specifically, duties of the Engineering section include:

- Surveying, utility coordination, right of way acquisition, and preparing engineering documents and drawings for capital construction projects;
- preparing requests for quotations and bids for maintenance projects and equipment purchases;
- evaluating and documenting the classification and condition of approximately 100 miles of roadway;
- proper operation, maintenance, and inspection of all signalized intersections plus one set of school zone flashers;
- managing engineering consultant agreements;
- administering a highway occupancy program and issued 48 pave cut and roadway occupancy permits in the last 12 months;
- Issuing driveway permits;
- responding to and marking Pa One Calls;
- issuing work orders to and coordinating with the maintenance section;
- asset management, including signs, stormwater facilities, sidewalks, roads;
- maintaining various public works GIS databases and preparing drawings;
- engineering reviews of subdivision and land development plans;
- construction inspection and oversight;
- managing the NPDES Phase II (MS4) stormwater program, including public education, illicit discharge detection, and system mapping and inspection, and managing the Chesapeake Bay Pollutant Reduction Plan, managing the stormwater fee program
- responding to requests for information in person, by telephone, and by email from residents, Township staff and Board of Supervisors, and contractors and engineers;
- scheduling and attending open forums with citizens related to planned capital improvement projects or requested traffic calming projects;
- maintaining Township road construction standard drawings.
- representing the Township at various organizational groups and public meetings

Examples of significant Engineering Section accomplishments for 2021 and proposed new projects for 2022 are noted below:

New Public Works Building: Staff represented the Owner and managed the construction of the new public works building, including four prime contracts for construction and related contracts for design,

construction management, and special inspections. Public works folks moved into the new building in April 2021.

Contract 2018-PWGGG – Oversee the installation of solar panels on the roof of FTPW building 6.

Stormwater Fee – Staff assisted in preparing the credit manual and exemption resolutions in advance of adoption by the Board of the stormwater fee ordinance in February 2022. After adoption, an implementation committee was formed to ensure a smooth rollout of the program, including informational videos, materials, and meetings, review of all GIS data to ensure fees were correctly calculated, development of forms for credits and exemptions, an interactive web page posting fees per parcel and associated credits and exemptions. Staff processed many hundreds of applications for credits and exemptions.

Traffic Calming Request – Staff collected data responding to a traffic calming request along Havershire Drive, Circleville Road, and Rushcliffe Street.

MS4 Chesapeake Bay Pollutant Reduction Plan (PRP) – No projects were moved forward into the design phase in 2021, and design work is planned for 2022.

Park Hills Drainageway Improvements – Engineering for this project started in 2019 and continued in 2021. Engineering, including necessary environmental permitting, will continue in 2022, with utility relocation, right of way acquisition, and construction to follow. Public education on the project will continue. The preparation of a tree protection plan has taken some time in 2021.

ARLE - Performance Metrics – Staff finalized the design and put this project out to bid, and the Board awarded the contract in 2021. This project, funded by the Automated Red-Light Enforcement program, includes the engineering and construction a system including hardware and software to improve traffic signal performance. This project will be built in 2022.

Storm Pipe Video: Annually, the Township contracts for cleaning, inspecting, video documentation of the condition of storm pipes. This work will continue and be classified under Fund 20 Stormwater Management.

Curb and Ramp Upgrades - As the Americans with Disabilities Act requires, as roads are paved and microsurfaced, pedestrian facilities at intersections are evaluated and upgraded or reconstructed as necessary. Staff managed a contract in 2021 and will do so again in 2022.

Fuel Contract - Annually, the Township bids gasoline and diesel for use by FTPD and FTPW. The contract is let early each year.

Street Signs and Supplies – Staff prepares and solicits quotes for street signs and materials.

Asphalt and Aggregate Contract - Annually, the Township bids various asphalt mixes and aggregate types.

Pavement Markings – As we do every year, engineering staff prepares a contract and solicits bids for pavement markings. This is a popular contract mechanism, and a dozen other municipalities piggyback on this contract each year.

Microsurfacing - This method of pavement preservation involves the placement of two courses of bituminous slurry and aggregate. A contract is bid annually, and other municipalities piggyback on this contract.

Sealcoating - Paths and Lots – This work was bid and constructed in 2021. COG piggybacked on the contract and sealed their building parking lot.

Traffic Signal Upgrades - On a 5-year cycle, traffic signal UPS batteries are replaced. On a 7-year cycle, signal LEDs are replaced. Also, overhead high-pressure sodium luminaires are replaced with LEDs. As in years past, the Township continues to upgrade pedestrian access at signalized intersections. The Township Engineer obtained quotes for equipment, and a Road Crew member performed the installation.

Sidewalk Repairs – Each year, the engineering staff inspects one-quarter of all the public sidewalks in the Township. The total public sidewalk inspected equals 324,400 linear feet, so each year, we inspect about 15 miles of sidewalks or about 16,200 sidewalk blocks. Staff sends notices to property

owners to make repairs as needed. If repairs are not made, the Township will contract the work and bill the property owner.

Pipe Lining: After evaluation, candidate CMP (corrugated metal *storm* pipes) under roads to be paved are rehabilitated with a UV cured in place liner by contract. Funding for lining CMPs by geographic area is found under Fund 20 Stormwater Management in 2021. After careful review of the pipe conditions in the Brackenridge development, the lining contract was not let in 2021.

Pine Grove Mills Mobility Study - This work, led by McCormick Taylor, began in 2021 and will likely continue into 2022.

SR26/SR45/Nixon Road Traffic Signal Study Warrant Analysis- This signal study was conducted in 2021.

New for the year 2022, Engineering will design, bid, administer the following road improvement construction contracts:

- Marengo Road paving
- Circleville Road paving Patton Twp line to Bachman Lane
- Oak Glenn Road paving
- Whitehall Road paving Tadpole thru The Meadows, cold in-place recycling and overlay
- Old Gatesburg paving from Science Park Road to Nixon Road
- Allen Street paving
- W. Aaron Drive paving from Atherton to Martin Street
- Park Crest Lane paving
- Harold Drive paving and drainage, east of Ross Street
- Sleepy Hollow Drive paving
- Research Drive paving
- ADA compliant curb ramp design and construction for paving projects
- Reline/Repair CMP stormpipes for paving projects
- Replace concrete curbs as required for paving projects
- Sealcoat and pavement repairs for bike paths
- Ensure the installation of Pedestrian accommodations at Shingletown Road SR26/45 traffic signal
- Audible push buttons for pedestrians at College & Bristol
- Audible push buttons for pedestrians at College & Blue Course
- Science Park & Sandy Drive Traffic Signal Construction
- ARLE Traffic Signal Interconnect Construction
- Green Light Go Round 6 radar detection upgrade at traffic signals

Additional duties of the engineering section include designing park capital improvement projects; inspection and documentation of the condition of half of our nearly 100 miles of the roadway using APWA Paver software each year, conducting traffic studies, checking, documenting, following up on sight distance complaints, and administering a contract for winter snow removal for TTD roads.

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408.110 Public Works Director's Salary	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$105,844	\$102,130	\$103,137	\$113,993

Starting in 2021, this line item provides 95% of the Public Works Director's base salary. 5% of the base salary is allocated to Fund 20 Stormwater.

408.112 Township Engineers Salaries	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$225,536	\$200,499	\$202,474	\$158,859

This line item provides for 85% of the Township Engineer's salary and 90% of the salary for the Assistant Township Engineer. The remaining salary balance is allocated to Fund 20 Stormwater. Beginning in 2022, the Engineering technician wages are included in staff salaries.

408.114 Engineering Staff Salaries	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$233,559	\$33,304	\$33,633	\$88,854

This line item includes 70% of the cost of a GIS technician and 90% of the engineering technician. The balance of the compensation is allocated to Fund 20 Stormwater. Funding for a part-time GIS technician is included in part-time wages.

408.115 Part-time Engineering Assistant Wages	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$9,072	\$0	\$0	\$38,340

2 Part time engineering (college student) assistant for capital project inspection:

2 x (15wks x 40hr/wk x \$18/hr) = \$21,600

Part time GIS technician (college student) to assist with workload:

((15wks x 40hr/wk) + (33wks x 10hr/wk)) x \$18/hr = \$16,740

408.210 Office Supplies	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$841	\$2,300	\$2,200	\$2,300

General office supplies such as toner and ink cartridges and paper for the plotter and printer, letter size paper, files, calendars, desk supplies, envelopes, staples, paper clips, computer disks, plotter paper, and other miscellaneous items are included in this account.

408.238 Clothing/Personal Protective Equipment	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$767	\$1,400	\$1,000	\$1,400

This account for the Engineering Section is to replace vests, T-shirts, jackets, gloves, rain gear, high-visibility clothing, and safety gear such as safety glasses, hard hats, and hearing protection. Also included is the reimbursement for steel-toed boot purchases of \$175 per person (6 people) and \$300 for prescription safety glasses with permanent side shields. Face masks may be purchased from this account.

408.240 General Expense	2020 Actual	2021 Budget	2021 Projected	2022 Budget
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Operating Budget | FY 2022

\$2,685 \$2,500 \$1,500 \$2,500

This budget line item covers general expenses such as paint, surveying supplies, small equipment, stakes, flagging, plan copying, recording easements, plats or plans, and luncheon meetings. The cost of the subscription and use of the PA One Call System is accounted for under 408.320.

408.251 Equipment Maintenance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$2,478	\$2,000	\$1,000	\$2,000

Repairs and calibration for engineering equipment such as surveying equipment and calibrating the light meter and service and repairing traffic signal equipment

408.252 Electronic Equipment Maintenance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$6,270	\$5,408	\$5,400	\$5,400

This account covers the lease, maintenance costs for one Kyocera KM-3553 color copier/printer leased in 2020, one Canon wide format printer (plotter), and one Kyocera FS1370D desktop printer.

Description	Total
Kyocera 3553 Copier lease (\$284/mo)	\$3,400
Kyocera KM-3553 and FS1370D copier maintenance (\$250 per quarter)	\$1,000
Canon color plotter maintenance (Jaru) and parts (printhead and ink)	\$1,000

408.313 Engineering - Project Surveys and Engineer Drawings	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$5,000

Surveying and drawing preparation for capital road projects is expected to be done by staff. The Engineering Technician is skilled in this profession. We may need to set right-of-way pins on Harold Drive.

408.317 Engineering – Specialties	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$3,060	\$4,000	\$5,400	\$6,000

This account provides for hiring professional consultants to assist the Township Engineer. Examples of services may include a structural or soils engineer to assist with structural analysis of walls, traffic signal or light poles, auto turn and sign CAD, foundations, and/or a geotechnical investigation for roadway design bearing capacity (\$6,000). Engineering, permit fees, education for stormwater issues is found in Fund 20.

408.320 Communications	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$2,690	\$4,768	\$4,768	\$4,768

This account consists of the cost of PA One calls and cell phones or reimbursement for the business use of personal phones for the engineering department. It includes the cost of one hot spot for Engineering. Department heads are provided a \$100 allowance toward the purchase of a smartphone on the Township account.

Description	Rate	Total
PA One Call	\$250/avg/mo.	\$3,000
Phone Opt Out (4)	\$18.50/mo/ea	\$888
Hotspot airtime	\$40/mo	\$480
Misc. Postage		\$300
Smart Phone allowance		\$100

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
408.330 Transportation	\$0	\$150	\$0	\$150

This account is associated with the engineering employees using their vehicles. Township vehicles are used for Township business, and personal vehicles are used when a Township vehicle is not available.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
408.340 Advertising & Printing	\$4,029	\$5,500	\$5,600	\$5,500

This account allows for miscellaneous document printing and covers various classified and legal advertising for sealed bids for contracts, and advertising for equipment sales.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
408.420 Dues, Subscriptions & Memberships	\$5,518	\$15,505	\$8,000	\$15,505

Various memberships, training seminars, and publications help stay abreast of current technology, means, and methods and network with other professionals in the Public Works (engineering and technology) field. Travel and in-person training were again reduced in 2021 due to the COVID-19 pandemic. Travel may be limited in 2022, but typical funding levels are requested in the event training and normalize travel. Some training opportunities may remain virtual and in webinar format in the future, reducing costs in this fund. The state of Pennsylvania requires continuing education credits for Professional Engineers. The Township Engineer and the Public Works Director are registered professional engineers within the state of Pennsylvania. Certain manuals and publications need to be updated. Membership fees and conference costs, including food, travel, and lodging, are listed below. The American Public Works Association, APWA, includes the Public Works Director, Township Engineer, and Assistant Township Engineer. Training typically consists of the following topics: AutoCAD (computer-aided design), Geographic Information System (GIS), traffic signal management and design, asset management, construction inspection, leadership and supervision, transportation safety and engineering, and traffic studies (note: training for stormwater management is under Fund 20)

AutoCAD training and GIS (training or conferences) (\$5,000)	APWA National Conference in Charlotte, NC attended by Public
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PSATS, PML, LTAP, other training as noted in the narrative (\$1,000)	Works Director and Assistant Township Engineer (\$5,000)
Group Membership to American Public Works Association (3 x \$170/ea. =\$510) American Society of Highway Engineers membership for Assistant Engineer (\$245)	Transportation Engineering and Safety Conference at PSU for Assistant Township Engineer, Township Engineer, and Public Works Director 3 x \$250/ea. = \$750
Institute for Traffic Engineers membership (\$300) and regional (PA or NJ) conference virtual or in-person (\$2,500) for the Township Engineer International Municipal Signal Association (IMSA) membership (\$100) and traffic signal certification (2 classes total \$1,900)	Publications/Manuals (\$200)

408.460 Education	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$707	\$4,000	\$2,000	\$2,600

The GIS Technician requests reimbursement for tuition costs as provided in the personnel manual for course credits toward a Master of Geographic Information Systems through the Penn State World Campus.

408.750 Office Furniture & Equipment	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$1,500	\$0	\$1,500

This account covers miscellaneous costs for office furniture repairs, replacements, acquisition.

409 GENERAL GOVERNMENT BUILDINGS

Public Works Mission Statement –Provide and maintain government buildings to support the Township's core functions now and into the future.

Public Works Goals – Care for government facilities to promote a clean and safe work environment for employees and visitors. Maintain public works building 6 (new garage) to LEED Gold standards following the Basis for Design. Building purchases and cleaning should comply with the green purchasing policy and cleaning standards. Strive for net-zero energy consumption for public works building 6 through energy-efficient automated systems and a rooftop solar array.

General - The Public Works Building and Grounds section consists of 2 custodians with the assistance of and under the Public Works Director's direction. Half of one custodian's time is dedicated to COG building maintenance through agreement. In 2022 it is requested that both custodians report full time to the Township and the agreement with COG for custodial services be terminated.

In addition to custodial duties, this section includes contracting for building capital purchases and annual building component maintenance and inspections, initial component failure troubleshooting, coordination with and accompanying building specialty contractors when on-site, utilizing the building automation system (BAS) by NexGen for HVAC to set temperatures and troubleshoot HVAC issues, utilize the new BAS for all new public works building system components including boilers, HVAC equipment, energy and water consumption in building 6 to operate the building efficiently. Maintain functionality of the car wash system. Maintain building security and assignment of building keys and fobs utilizing the Infinias software system. Operate and maintain the automated fueling system and assign fuel keys using the Gasboy system software. Ensure routine cleaning and maintenance of the buildings and additional sanitation measures to limit the spread of COVID-19. As needed, install signs, sanitizing stations, ensure disinfecting touchpoints on a more frequent basis, and conduct building disinfecting as required using an electrostatic sprayer. *In 2022, funding is requested for a Building and Grounds Superintendent to assist with the above building needs and other duties, including asset management, Pa ONE Call response, and traffic signal maintenance.*

409.112 Building Superintendent	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$55,000

This line item provides for the salary of a Building Superintendent. This position will manage the various building systems, spec out new equipment, maintain the security systems, ensure inspections are completed, general building maintenance.

409.114 Custodian Salary	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$78,984	\$79,407	\$80,188	\$84,198

This line item provides for the salaries of two full-time custodians. Workload has increased with new buildings and increased cleaning measures. Therefore, starting July 1, 2022, Ferguson will no longer service the CRCOG for custodial services.

409.180 Custodian Overtime	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$1,500	\$2,500	\$2,500

This line item covers any required overtime.

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409.220 Operating Supplies & General	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$3,104	\$5,400	\$5,400	\$6,000

This item includes the cost of operating supplies for the custodian needed in the Township building, such as light bulbs and ballasts, chair mats, various filters, coffee, cups, plates, first aid supplies, water softener salt, plexiglass barriers, signs, masks for visitors, and other materials in response to increased efforts as a result of the COVID-19 pandemic. Landscape materials around the building, including river stone, mulch, plant materials, should come from this account.

409.226 Cleaning Supplies and Equipment	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$6,481	\$4,000	\$3,200	\$4,000

This account segregates building cleaning supplies from the general expenses. This account also includes the replacement of small equipment such as vacuum cleaners. This fund comprises disinfectant and the replacement of an electrostatic sprayer in response to increased cleaning efforts due to the COVID-19 pandemic.

409.239 Clothing/Personal Protective Equipment	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$206	\$1,000	\$500	\$1,000

This account is intended to capture clothing and PPE costs for two custodians, including masks, work shirts, sweatshirts, coveralls, gloves, glasses, earplugs, dust masks, snow or muck boots for parking lot sidewalk clearing in the winter.

409.250 Repair & Maintenance & Contracted Services	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$27,722	\$30,300	\$36,000	\$40,417

This item includes funding for routine building system inspections and preventative maintenance, as outlined below. The Township utilizes specialized contractors to assist with building system repairs. Vendors, contractors, and pricing are based on current contracts or estimates and are subject to change. This fund will experience additional costs in 2022 when preventive maintenance contract services come online for new public works building.

The costs for refuse and recycling and document shredding are found under account 409.367.

Roof Inspections Marcon (\$500 annually for preventative maintenance (PM) and \$2,500 for small repairs)	\$3,000	Central Station Monitoring by Vigilant (fire protection, sewer pump station) \$597/yr for admin building and \$608/yr for FTPW bldg 6	\$1,205
Pest Control (Ehrlich)	\$1,000	Carpet cleaning (twice per year) - Nittany Chem-Dry	\$2,500
Heating, Ventilation, Air Conditioning (HVAC) - Allied Mechanical and	\$12,075	Inspect Simplex Grinnell Fire Alarm Panel, detectors, heat detectors,	\$2,840

Electrical (\$6,075 per year for PM for all buildings, estimate \$6,000 for minor repairs)		duct detectors, pull stations, quarterly and semi-annual inspections of the wet system and annual inspection of the anti-freeze system - Simplex Grinnell \$1,840 annual service, estimate \$1,000 repairs)	
Fire extinguisher inspections & refills for all buildings and all vehicles Swartz	\$1,375	Backflow Prevention Inspection – annual inspections for all buildings and parks by All in One Backflow Services	\$850
Halon System Inspection (fire suppression in the computer server room) by Kistler O’Brien \$360 x 2/yr plus biannual sensitivity testing \$210	\$825	Emergency Generator & ASCO transfer switch annual PM Service includes 100KW diesel generator and ATS, and 350KW gas generator and 2 ATS - CAT	\$2,500
Building and Grounds Maintenance: Lowes, Home Depot (hardware and lumber), Nittany Building Specialties (metal doors), Central Pa Dock and Door (overhead doors), WESCO (electric parts), Gasboy (fuel management), Strouse Electric (electrician work), Rothrock Locksmith, Site Specific Design (sewer pump station), X-pert Communications (video, audio, door access), Your Plumbing Supply, other	\$10,000	Boiler Inspections by the PA Dept. Of Labor includes compressors in all buildings and boilers in FTPW building 6	\$927
Shredding Services under 01.409.367	\$0	Underground Storage Tank USTIF capacity fee \$110/mo x 12 = \$1,320/yr	\$1,320

409.361 Electricity	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$26,283	\$43,753	\$43,753	\$43,753

The Township currently has 35,532 square feet of enclosed buildings served by electrical needs. Some of the buildings have 220-volt service for equipment as well as 115-volt service. This cost relates to the Township facilities only. The street light costs are included in the Street Light Fund. The

traffic signal costs are included in the public works department budget. This account includes the electric fee for the new public works facility. However, with the planned installation of solar panels on the roof of the new public works building, we may see a net-zero cost for electric use for building 6.

Section	Area	Avg Rate	Total
Main Office	25,732 sq. ft.	\$2,100 mo.	\$25,200
Public Works Building #1	3,000 sq. ft.	\$500 mo.	\$6,000
Public Works Building #3	2,000 sq. ft.	\$210 mo.	\$2,520
Public Works Building #4	4,800 sq. ft.	\$50 mo.	\$600
New Public Works Maintenance Facility	14,000 sq. ft.	\$1,500 mo.	\$9,000
Contingency	1% for rate increases		\$433
Total	49,532 sq. ft.		\$43,753

409.362 Heat (Gas)	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$12,540	\$22,900	\$22,900	\$22,900

The Township currently has 30,732 square feet of heated enclosed buildings. Most of the buildings are highly insulated and efficient. This helps reduce the cost of heating, especially during frigid winters. The average price of gas is estimated at \$1.18 per therm (including fees and taxes).

The new public works maintenance facility is expected to be highly insulated, reducing overall heating costs. However, due to the requirements of moving large vehicles in and out of the building, some inherent heat losses are expected.

Section	Area	Therm	Total
Main Office Building	25,732 sq. ft.	6,780	\$8,000
Public Works Building #1	3,000 sq. ft.	6,780	\$8,000
Public Works Building #3	2,000 sqft	Included with building #1	
Public Works Building #4	4,800 sqft	Not heated	
New Public Works Maintenance Facility	14,000 sq. ft.	5,000	\$5,900
Contingency			\$1,000
Total	49,532 sq. ft.		\$22,900

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409.366 Water	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$3,530	\$2,400	\$5,000	\$6,500

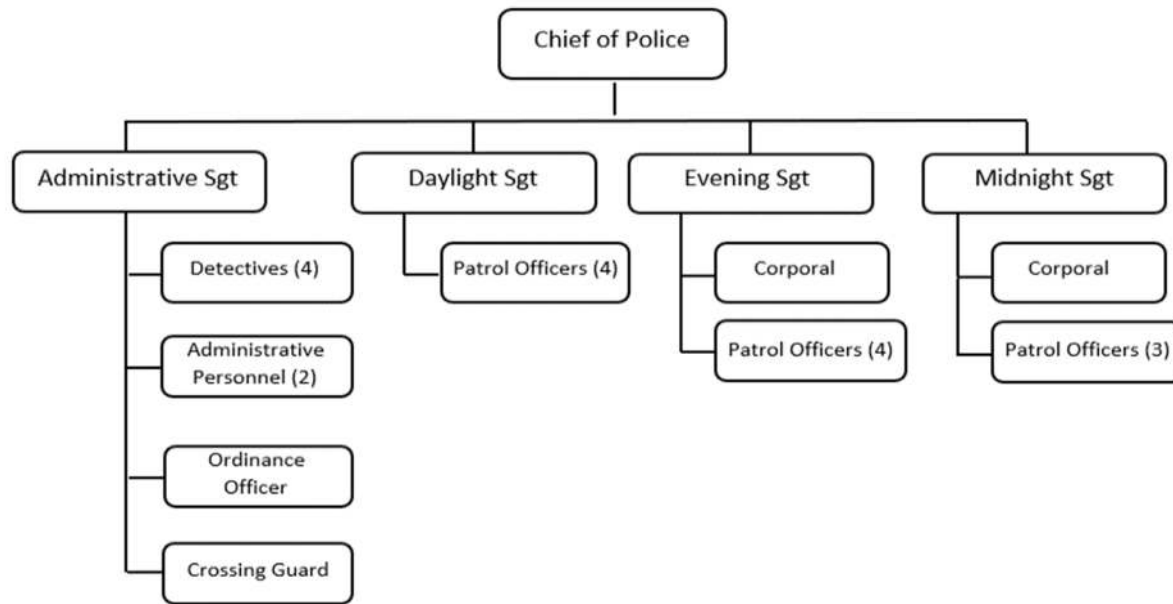
The State College Borough Water Authority provides water service to several of the township buildings. \$1,000 is added for contingency for the new public works building wash bay

409.367 Refuse, Recycling, Shredding	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$2,861	\$3,300	\$3,300	\$5,200

This account represents the cost of trash and recycling removal (Fred Carson) at \$245/mo and document shredding (Burgmeier Shredding) at \$130/mo for two ea 65 gallon totes and bulk shredding at \$0.32/lb. Bulk shredding is estimated to occur twice a year at \$350/event. Shredding occurs on-site.

410 PUBLIC SAFETY

Organizational Chart 2021



Police Department Mission Statement

The Ferguson Township Police Department's mission is to enhance the quality of life throughout the Township by working cooperatively to preserve the peace, enforce the law, reduce the fear and incidence of crime, and provide a safe environment for the residents and visitors of the community.

Police Department Goal Statement

The Police Department delivers the full range of law enforcement services to the community, including response to all calls for service, criminal investigations, crime detection and prevention activities, vehicle crash investigations, and traffic control and enforcement. The Police Department's authorized complement is 22 full-time sworn personnel, two full-time civilian administrative assistants, a part-time Ordinance Enforcement Officer shared with Planning & Zoning, and a part-time school crossing guard. The Department will continue participation in the regional Drug Task Force and the Crisis Intervention, Tactical Response Team, and Crisis Negotiation. Updates to the Policy and Procedures Manual are an ongoing process.

2021 Accomplishments

- In July 2017, the Ferguson Township Police Department was formally recognized by the Pennsylvania Law Enforcement Accreditation Commission of the Pennsylvania Chiefs of Police Association as an accredited agency. As an important note, the accreditation manager must collect two proofs for each of the 130 evaluation elements every year, illustrating our compliance. The department was re-evaluated by the commission in 2020 and successfully maintained an accredited status.
- The department-issued body and car camera equipment are fully operational. The cameras are helpful for court prosecution, transparency, and quality control.
- During the last twelve months, police responded to 4,482 calls for service, a 4% increase over the previous period. The previous three months of 2020 are included in this count, and calls for service were lower last year.
- Serious crimes (Part I offenses) increased 47% (118 crimes in the first nine months of 2021 compared to 80 in 2020); less serious crime (Part II offenses) increased 9% (362 crimes in

the first nine months of 2021 compared to 331 in 2020). Overall, crimes increased by 17%. As mentioned earlier, the department experienced fewer calls in 2020, so comparisons between the years may seem skewed.

- Officers made 1,792 traffic stops, issued 344 traffic citations, 109 criminal arrests, and 110 court appearances. Studies show high numbers of traffic stops help keep crime down as most criminal offenders travel to and from their criminal activities in vehicles.
- Our certified motor carrier inspector conducted 62 truck inspections, helping to keep our roadways safe for travel. Numerous minor safety infractions, as well as several significant violations, were discovered during the inspections.
- Officers administered Naloxone (Narcan) to three persons experiencing an opioid overdose. All three individuals survived.
- Ninety-six background checks were completed.
- The Drug Detective conducted or participated in over 27 Drug/Drug Task Force incidents, resulting in 10 search warrants and 12 arrests of mid to upper-level dealers distributing heroin, fentanyl, cocaine, and pills. The drugs were being trafficked from New Jersey into Centre, Blair, Mifflin, and Dauphin counties. Additionally, 21 other cases, including the two major open cases unrelated to drugs, were investigated.
- The detectives investigated 90 cases. The investigations included sexual assaults, stalking, burglaries, fraud, motor vehicle theft, and child abuse.
- A 35-year-old South Carolina man, formerly of State College, was charged with the murder of Jean Tuggy. The suspect is awaiting trial.
- Two major cases from previous years, including Jennifer Cahill Shadle (missing person), and Cindy Song (missing person), remain open.
- One detective is designated to the Cold Case investigations to re-investigate the two open significant cases. We are working with the PA Attorney General's Office on the cases.
- The department conducted 18 death investigations which included one drug overdose and one suicide.
- The department collected 229 pounds of unwanted medications via the Prescription Drug Drop Box.
- Processed over 400 items of evidence or property that were recovered, found, seized, or kept for safekeeping.
- Officers responded to 204 crashes. Sixty-six reportable crashes involved personal injury and or towing and 138 less serious non-injury / non-towing crashes. The department maintains certified crash investigators/reconstructionists to handle fatal crash investigations.
- Officers responded to 187 calls involving persons in an emotional or mental health crisis, utilizing the tenets proposed in Crisis Intervention Team training. Most were referred for mental health services.
- Officers assisted other police agencies 165 times. The assistance included death notifications, securing a crash scene, burglar alarms, and serving arrest warrants.
- We are highly disappointed that COVID-19 concerns canceled many of our community events. Fortunately, we were still able to participate in numerous ceremonies. Shop with a Cop was a successful event and will be continued in years to come. Other events, such as the Special Olympics and Buddy Walk, were held virtually. Officers participated in community meetings with church and senior groups to discuss scams and other current events; crime scene processing demonstrations and general presentations at daycare centers, grade schools, and university classes; station tours, ride-alongs, and parades; recognition events for military veterans; numerous school walk-throughs and taught subjects at the Centre County Citizen Police Academy. The Chief continued participation in the

Community and Campus in Unity group, formed to promote a multi-cultural community that respects and celebrates diversity and provides a place to address divisive issues.

- The chief is a member of the Centre County Criminal Justice Advisory Board, the HOPE (Heroin and Opioid Prevention and Education) Initiative, and the Task Force on Policing and Communities of Color. The purpose of CJAB is to improve the effectiveness and efficiency of the Centre County Criminal Justice System. The HOPE Initiative collaborates with governmental organizations, community groups, and concerned community members to eliminate substance abuse and drug overdoses. The Task Force is intended to strengthen the relationship between police and the community.
- Specially trained officers inspected approximately 12 child safety seats
- The tactical, containment, and negotiation teams responded to a few call-outs this past year and participated in training sessions around the area.
- Support of the Child Advocacy Center by Advisory Board and Multi-Disciplinary Investigative Team membership (Detective) continued.
- A detective is assigned to the Elder Abuse Task Force.
- Continued support of Domestic Violence/Sexual Assault/Stalking best practice team response with the Women's Resource Center and County Task Force (Detective).
- Continued officer presence in local public and private schools to increase safety and communication. Officers conducted one safety assessment, performed over 177 school walk-throughs, and attended several back-to-school events.
- Officers conducted seven Run Hide Fight / Active Shooter presentations at local schools and businesses. Officers also helped with five drills and two threat assessments.
- The recently replaced regional mobile data and records management system is a "work in progress." The new system went live in January 2019; however, we continue to work with the vendor to eliminate functionality problems.
- Continued work with the Community Communications Coordinator to increase the number of timely media releases and articles for publication.
- Staff handled multiple Right to Know & subpoena requests.
- The department created a Peer-to-Peer support team for officers. Introduced a phone contact system. It is up and running. This is a work in progress
- Officer Lewis maintained his computer forensic certification. He analyzes computers, cell phones, and other electronic devices related to police investigations. In the first nine months of 2021, he has analyzed 18 cell phones, four computers, and ten miscellaneous electronic devices.
- Hosted Integrating Communications and Tactics (ICAT) training. The training was presented by instructors from Police Executive Research Forum (PERF). The tenants of the training include creating distance between an individual in crisis and police officers with the intent of slowing the incident, reducing tension, developing a rapport, and increasing the chance of voluntary compliance. The department already embraces those concepts through policy and training.

2022 Initiatives

1. An officer left the department in 2021 to pursue a career with a police department in Dauphin County. Her replacement will need the appropriate training (academy and field training) to fill the vacancy.
2. Add an officer to the department, increasing the number of sworn staff from 22 to 23. The new developments, apartment complexes, and apartment buildings increase police calls for service. The additional officer will be designated as a community relations/traffic enforcement officer. The position will be rotated annually to provide different officers to experience the role. During peak times, the added officer will also help cover patrol duties.

3. Build community outreach. Get back to hosting community events. Although we hosted some community events, COVID-19 canceled many planned events scheduled for 2021. Some of the outreach includes partnering with local church(es) to host first aid / CPR training, meet and greet events at apartment complexes, and other ideas still being developed (trunk or treat). Improve and vary outgoing messages through Community Communications Coordinator.
4. Maintain Accreditation Status. The department will be re-evaluated in 2023. (Strategic Plan Goal, 7.0). The Accreditation Commission is adding new standards to the evaluation process. The department will evaluate and, as necessary, modify policies to meet the new requirements.
5. To maintain a properly trained organization, training and professional development are essential for every officer of this organization.
6. The County received grant funding to improve mental health services throughout the region. The grant includes funding for integrating mental health specialists in police calls involving a mental health aspect. Regional policies and procedures need to be developed.
7. The department is a partner in a regional records management consortium. We continue to work with the vendor to correct deficiencies in the regional records management system. The system was implemented in 2019 and continues to experience problems. The region continues to work together to resolve the issues. Unfortunately, the vendor has been unable to meet the project specifications. The consortium continues to work to resolve the problems and or research new systems. Information sharing is an essential aspect of modern policing. (Strategic Plan Goal 8.0 Enhance and continue regional programs positively affecting service delivery quality and cost).
8. Review and update policies as part of our continuous improvement.

MOBILE COMMAND POST OPERATING EXPENDITURES

This line item represents the anticipated operating expenses of the Mobile Command Vehicle. These expenses are shared among County Police Agencies and the Centre County Emergency Communications Center.

Fuel	\$500
Vehicle Maintenance	\$2,400
Cleaning	\$128
Vehicle Insurance (Penn Prime)	\$782
Mobile Hotspot (12 mos. @ 3)	\$1,550
Consumables / Equipment	\$200
Satellite Phone	\$838
IT services	\$1,700
Vehicle Storage	\$1,280
Total	\$9,378

410.110 Police Chief Salary	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$105,241	\$106,804	\$107,856	\$113,249

This line item provides for the base salary of the Police Chief.

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410.112 Police Officers Salaries	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,673,701	\$1,817,825	\$1,748,487	\$1,961,320

This line item provides for the Police Sergeants, Corporals, Detectives, and the Patrol Officers' salaries. Salaries include step adjustments Corporal, Sergeants, and Detectives pay, but not longevity pay or overtime, included in a separate line item. An additional officer is budgeted for 2022.

410.114 Police Staff Salaries	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$91,184	\$88,510	\$92,382	\$96,651

This line item provides for the salaries of two (2) Administrative Assistants.

410.115 Part-Time Wages	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$2,576	\$1,500	\$11,629

This line item provides for the wages of two (2) school crossing guards.

410.179 Longevity Pay	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$19,393	\$20,280	\$20,280	\$21,477

Per the current collective bargaining agreement, the Township pays longevity based on a percentage of base salary and employment length for officers hired before Jan 1, 2000. Officers hired after that date receive a fixed amount based on their years of service with the department.

The following officers have not reached the years of service requirement for longevity for 2022: Brian Wakefield and Skylar Ososkie.

Officers hired before 1/1/2000		
Team member	Date of Hire	Amount
Off. Andrew Ettaro	07/01/1998	\$2,777
Officers hired after 1/1/2000		
Employee	Date of Hire	Amount
Sgt. Ryan Hendrick	05/01/2001	\$1,200
Off. Mike Lamb	11/19/2001	\$1,200
Det. Josh Martin	10/18/2004	\$1,200
Off. Travis Park	12/05/2005	\$1,200
Off. Kevin Laudenslager	01/30/2006	\$1,200
Det. Jonathan Mayer	04/04/2006	\$1,200
Off. Brian Rose	01/02/2007	\$1,200
Sgt. Shawn Morrison	12/01/2007	\$1,200
Off. Walter Embser	01/04/2007	\$1,200
Cpl. Jeff White	07/01/2008	\$1,200

Off. Bill Chambers	08/01/2008	\$1,200
Sgt. Devon Moran	02/01/2009	\$1,200
Off. Shawn Slater	01/01/2010	\$1,100
Sgt. Eric Albright	07/01/2011	\$1,000
Off. Dan Lewis	01/19/2012	\$900
Det. Caleb Clouse	03/01/2013	\$800
Off. Ryan Plunkett	01/16/2016	\$500

410.180 Public Safety Overtime	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$63,488	\$154,000	\$128,000	\$154,000

Public Safety Overtime includes emergency call-outs, court time, special assignments, shift fill-ins, holdovers, and outside shift meetings. Additionally, special event detail costs such as those from Board permitted events, Penn State Football Games & Ag Progress Days, which are reimbursed by the sponsoring entity, are included. Requests in this category are also those from reimbursable grant initiatives, as well as the Pennsylvania Attorney General's Office, Bureau of Narcotics Investigations/Centre County Drug Task Force reimbursements. Our Select Traffic Enforcement Program (STEP) program, funded by local dollars, is requested to continue. It allows for additional enforcement in areas where grant initiatives do not provide dedicated traffic enforcement funding. Most organizations hold an overtime budget of around 10% of the department's salary. We have been fortunate enough to keep our overtime costs to about 8% (Other entities reimburse over 50% of the overtime funds spent). Officers routinely change their schedules to minimize the costs associated with general shift coverage. Beneficial scheduling is a benefit of the flexible give and take relationship between the township and association.

OVERTIME			
DUI Enforcement (Grant)	\$4,800	Drive Safe (Grant)	\$1,250
BNI/Drug Task Force	\$12,500	STEP	\$9,000
Buckle Up (Grant)	\$1,250	Community Relations/Crime Prevention Programs	\$5,200
PSU (Football games & Ag Progress)	\$59,000	General	\$61,000

410.191 Uniform Equipment Purchases	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$24,828	\$37,000	\$26,000	\$39,000

This account reflects the cost of outfitting new officers and replacing worn or damaged items of existing officers. Four officers are due for personal ballistic vests this year. The department receives federal grant money for ballistic vests. We anticipate reimbursement of funds between \$1,500 and \$2,000.

Outfit 1 officer (includes handgun & portable radio).	\$8,000
Ballistic Vests (4 @ \$1000)	\$4,000
Unanticipated items	\$3,000

Replacement shirts, pants, jackets, etc. (3 pieces (shirt/ trousers /jacket) per officer@ \$113/piece. Auxiliary uniform replacement.	\$10,000
Replacement duty equipment gloves, belts, holders, OC, handcuffs, insignia, etc.	\$4,000
Boots	\$2,950
The Department owns and maintains our uniforms. The estimated cost for uniform cleaning (\$312/mo.*12), detectives clothing allowance as per the collective bargaining agreement (4 @ \$750 each), and the Chief's non-uniform cleaning allowance (\$300).	\$7,050

410.210 Office Supplies	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$2,514	\$3,500	\$2,000	\$3,500

This account includes paper, pens, pencils, toner cartridges, office stock, forms, business cards, parking permits, and desk stock.

410.225 Criminal Investigations	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,793	\$6,500	\$6,000	\$6,500

The Criminal Investigations Section uses forensic and investigative materials and services relative to its function. Crime scene processing items such as fingerprint lifters and powders, filters, impression compounds, DVDs, flash drives, DNA swabs, evidence packaging materials, etc. are included (\$1,200), as well as costs for interpreters, statement transcription, and outside the area witness or suspect investigative interview and/or transportation expenses. This category also includes costs for investigative database access (\$50/month), searches of cell phones, internet provider records (via search warrant), and non-reimbursable towing costs for vehicles seized for forensic processing (6 @ \$185 each). Lastly, charges for evidence destruction are included.

410.231 Vehicle Fuel - Gasoline	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$23,633	\$45,710	\$42,500	\$45,750

The department vehicles are estimated to use 18,250 gallons of unleaded 89-octane fuel at \$2.50/gal and 50 gallons of diesel fuel at \$2.50/gal. As of August 2021, the actual cost per gallon for fuel is \$2.31 for gasoline and \$2.20 for diesel.

410.233 Vehicle Fuel – CNG	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$0

One (1) CNG patrol vehicle (Tahoe) is currently in the fleet. It is being phased out of service.

410.234 Oil, Lubrication, and Fluids	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$4,724	\$8,000	\$6,500	\$8,000

The amount requested is based on the Department's needs for oil, lubrication, and fluids as estimated. This cost is for synthetic oil. The fleet consists of 17 vehicles.

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410.240 General Expenses	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$5,807	\$11,000	\$8,500	\$11,000

This account is necessary for a wide variety of items or services necessary to ensure the proper functioning of the Department, but that is not large enough for a separate categorization and does not occur every year. These items include traffic paint, first aid supplies, AED electrodes, flares, towing charges, prisoner transport costs, interpreters, personnel testing, and processing costs. Also included are team member random drug and alcohol testing charges.

County Chiefs of Police Monthly Meeting (12 @ \$20.00)	\$240
Regional Detective Meetings (3 @ \$60)	\$180
Peer-to-Peer Counseling and mental health wellness	\$4,000

410.242 Ammunition & Related Expenses	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$17,399	\$17,500	\$16,900	\$18,000

This account reflects the costs of firearms training, equipment maintenance, range supplies, and associated costs. This account also includes supplies associated with Taser.

Firearm ammunition, related training items for training in the issued handgun, shotgun, patrol rifle, department sniper rifles, and Simunitions / Airsoft.	\$14,700
Fees for using ranges or other facilities for firearms training (\$275 Outdoor Sportsmen's Club, \$275 Fulcomer Range)	\$550
Taser cartridges for training and repairs	\$2,750

410.249 Community Relations/Crime Prevention	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,928	\$2,750	\$2,700	\$2,750

The Community Relations/Crime Prevention Officers purchase items for programs and presentations such as videos, posters, literature, stickers, magnets, etc., for Kid Care, Safe Kids, station tours, local business team member days, Spikes Night, Halloween, etc.

410.251 Vehicle Parts	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$11,681	\$28,000	\$15,000	\$25,000

This account covers tires, repairs, replacement parts, and any other required maintenance necessary to maintain the police vehicles in a safe operating condition. This includes all the vehicles on the fleet map except for the Mobile Command Vehicle covered in a separate category. The fleet consists of 17 vehicles.

410.252 Electronic Equipment Maintenance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$65,658	\$76,110	\$69,000	\$77,810

Description	Rate	Amount
Kyocera 3252CI copier lease (Records)	\$406/mo.	\$4,872

Kyocera 3010I copier lease(Patrol)	\$131/mo.	\$1,572
Copier maintenance		\$1,500
IT Support (Provided by SCB IT dept) for Mobile Data Terminals (11 terminals)		\$11,000
Airtime, server and associated hardware (SC IT) 11 Mobile Data Terminals		\$11,000
RMS Hosting Fee (Five-year flat rate – 12.5%).		\$7,985
RMS Software Maintenance Fees (Spillman)		\$18,500
Cell Phone Forensic Software Renewal (DART, Oxygen, Secure View and Forensic Explorer))		\$4,000
Axon – License and maintenance fees for cameras (body, car, and interview room)		\$12,775
Cellebrite computer forensic software update.		\$4,600

410.260 Batteries	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,578	\$4,500	\$4,000	\$6,500

This account covers batteries for portable radios, flashlights, speed signs, optical and other equipment.

Speed Sign Batteries (4 x \$200)	\$800	Flashlight, cameras and portable radio batteries	\$500
Optic Systems	\$200	Replacement batteries for 5 Tasers (\$500)	\$2,500
Automatic External Defibrillator (AED) Batteries	\$2,500		

410.315 DNA Testing	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$438	\$10,000	\$0	\$10,000

\$10,000 is budgeted for DNA testing at a private lab recommended for budget inclusion by the county prosecutor. A private lab would only be utilized in cases where the State-funded (PSP) lab processing time of several months would be detrimental to residents' welfare, as in cases of serial personal injury crime offenders, or where there is an otherwise urgent need for quicker evidentiary turn-around time.

410.317 Contracted Salaries & Wages/Equipment (Traffic Safety Grants)	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$18,344	\$32,515	\$32,000	\$40,355

This figure accounts for the funds reimbursed for equipment and staffing provided by the other participating departments in the county under the DUI Enforcement / Aggressive Driving / Occupant Protection / Pedestrian Safety Programs. The Township administers the grants for the entire County,

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and the total grant amount of \$47,855 for 2022 is split between Ferguson Township and the other participating agencies. The state dictates the allocation for the non-DUI grants. The grant funding has been reduced compared to previous years.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
410.320 Communications	\$6,304	\$9,750	\$6,500	\$9,750

This account includes the estimated costs for providing postage, phone, cell phone, and data communication services for the Department's effective functioning. It includes \$500 to cover mailing costs for sending blood alcohol samples from our DUI arrestees to the PA State Police Lab. This cost will be reimbursed as the County receives restitution payments.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
410.327 Radio Maintenance	\$0	\$1,000	\$300	\$1,000

These are costs associated with the maintenance of car, portable, and base station 800 MHz radios. We may have to replace a unit that would become damaged in the field. The Township insurance covers the radios, and the amount at risk is the deductible.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
410.330 Transportation	\$4,054	\$4,500	\$4,250	\$4,500

Costs of VASCAR (Visual Average Speed Computer and Recorder), ENRADD (Electronic Non-Radar Device) speedometer, and stopwatch calibration are included (\$1,200). Speed monitoring equipment must be certified periodically. Also included are court-related transportation costs and reimbursement for police officers' personal vehicle use at the IRS rate.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
410.340 Advertising & Printing	\$683	\$4,000	\$3,900	\$4,000

This account includes the cost of printing Department forms, letterhead, parking tickets, permits, envelopes, case jackets, etc., and covers various advertising requirements such as for new hires (\$2,000). This account also includes costs for bi-annual advertising for police testing and thermal paper for electronic citations.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
410.380 Outside Vehicle Repairs	\$5,024	\$8,000	\$3,500	\$8,000

Required vehicle maintenance provided by outside sources as estimated may include but is not limited to emission inspections, rotor service, transmission repair, towing, and front-end alignment.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
410.420 Dues, Subscriptions, Memberships, Training & Conferences	\$22,883	\$37,000	\$29,500	\$37,000

Pennsylvania Chiefs of Police Membership (\$150) & Training Conference in the Poconos in July	\$1,000	Accreditation Membership (\$125) & conference in Harrisburg area in July.	\$1,000
National/International Association Memberships for Firearms/Less Lethal Instructors and Centre County Tactical Response Team Members	\$500	Monthly legal updates (\$99 per officer). Provides timely updates resulting from important court decisions.	\$2,300
Power DMS – Document Management System for managing accreditation	\$2,200	Annual Accreditation Fee (PA Chiefs of Police)	\$1,000
West Publications Criminal Justice Pamphlet (14 @ \$45)	\$630	Pocket Crimes & Vehicle Code (14 @\$18 each)	\$252
DUI Conference for Coordinator (Reimbursable by the grant)	\$600	IACP Policy Database Access	\$525
PELRAS Annual Conference	\$250		

This account covers new and ongoing mandatory and specialty training as well as memberships and subscriptions. The Chief of Police approves all training. Prior to registration, the training is assessed for conformance to the needs and priorities of the department. Maintaining a professional organization requires all officers, including supervisors and detectives, to attend additional training commensurate with their current or future positions. Many courses are offered through the IACP, PA Chiefs of Police Association, MAGLOCLEN, Public Agency Training Council, or similar organizations. The registration fee ranges from free to \$500. Lodging and food are subject to the venue. Many training events are announced only weeks in advance, so a fully detailed list is not available. Courses that are expected in 2022 include:

- \$4,000 – Recertification training for the truck inspector (2 days), crash reconstructionist update, field training officer (5 days), applicant background investigator (3 days), other specialty training (1 – 5 days). Most of these courses are attended locally or in the Harrisburg area.
- \$600 – Internal Affairs Investigator / Updates
- \$2,000 - Firearms / OC / Taser / Use of Force / De-escalation Instructor development courses.
- \$2,250 - Leadership and Command Training
- \$3,555 – Spillman RMS SSA certification (5 days). The location is TBA. Registration, airfare, hotel, meals, and shuttle (2x's).
- \$910 – Negotiator training (2 @ \$195) registration fee, hotel, meals, and ancillary costs.
- \$1,750 – CIT International Conference. Registration, airfare, hotel, meals, and ancillary costs.
- \$8,800 – Miscellaneous courses, including webinars for patrol officers and other staff members.

- \$2,000 – Annual county-based in-service training (2 days @ \$20 per day*22 officers and estimated costs associated with instructors). The training is specific to the training needs of officers serving the Centre Region. In 2021, our county training was not conducted (COVID-19). We held internal training to fill the void.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
410.450 Contracted Services				
	\$13,788	\$27,500	\$17,400	\$38,081

The RMS system maintenance is budgeted in account 407.252.

State labs have a backlog of 8-12 months that does not meet our constituents' needs. This budget item is for services from a private Digital Forensic Examination Service. A quote received for analyzing a phone in 2020 was \$2,100 per phone.	\$4,200
Criminal investigative unit vehicle	\$4,000
The monthly fee, 280.33, unlimited car washes for PD vehicles (\$2070), and once a year detailing at \$1,350 (9 @\$150).	\$4,714
This figure is the Township's share of the Mobile Command Vehicle operating costs.	\$1,340
This line item is the Township's anticipated contingency share of Centre County Tactical Response Team, Crisis Negotiation Team outfitting, and operating costs, including the vehicle.	\$3,000
AED (Automated Electronic Defibrillator) & Naloxone Administration Medical Direction	\$1,500
Maintenance, vandalism/tampering alerts & data access for our four-post mounted speed signs, substantially discounted price as we serve as the beta test site for the township-based company.	\$2,200
The department's share of the cost to maintain the CIT program. The grant expired in Sept. 2016.	\$3,500
Provide kennel services for stray pets at <i>Pets Come First</i> since our local veterinarian can no longer provide this service.	\$1,200
Centre County Booking Center – Offset costs associated with booking center operations. (Cost based on usage)	\$12,344

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
410.460 Education				
	\$0	\$12,500	\$12,500	\$20,000

This account represents formal education requests by the police department personnel. Officer Dan Lewis is pursuing a Master of Science Degree in Cybersecurity Digital Forensics from the University of South Florida. Officer Lewis is the department's digital forensic examiner.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
410.462 Academy Training				
	\$0	\$17,159	\$0	\$39,858

It would be prudent to plan for the possibility that one or two officers may leave this year for currently unplanned reasons. This would leave an opening for one or two new officers to attend the academy training program. The state provides reimbursement for part of these expenses, and any such opportunity will be sought.

Tuition	1 @ \$5,000 each	\$5,000
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Lodging	\$75/night for 115 nights	\$8,625
Meals	\$46/day for 115 days	\$5,290
Travel	145 miles @ \$.60/mile times 2	\$174
Parking	\$120/month	\$840
Total	Per candidate	\$19,929

410.750 Non-Capital Equipment	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$17,565	\$9,200	\$8,700	\$7,500

This account includes the purchase or replacement of non-capital equipment.

Decibel Meter	\$1,000	Training mats	\$2,200
Training suit	\$2,100	Less lethal weapons replacement / purchase (6-7)	\$2,200

411 FIRE PROTECTION

411.530 CRCOG Fire Operating Contribution	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$358,259	\$337,910	\$337,910	\$320,181

This line item represents Ferguson Township’s share of the Alpha Fire Company funding. The COG Fire contribution is computed using the Modified COG formula for Alpha Fire. For further details, please refer to Section 406 and the 2022 COG Budget.

Year	Rate	Amount	\$ Change
2022	29.68%	\$320,181	-\$17,729
2021	29.98%	\$337,910	-\$20,349
2020	30.18%	\$358,259	\$23,967
2019	30.55%	\$334,292	\$19,539
2018	30.76%	\$314,753	\$21,876
2017	32.44%	\$292,877	\$16,058

411.540 Contribution to Warriors Mark Fire Company	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$3,500	\$3,500	\$3,500	\$3,500

The Warriors Mark Fire Company provides fire protection service to portions of the southwestern part of the Township. The Board of Supervisors elected to increase the donation amount in 2018 to \$3,500, which is proposed to be carried forward into 2022.

411.541 Contribution to Port Matilda Fire Company	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$3,500	\$3,500	\$3,500	\$3,500

The Port Matilda Fire Company provides fire protection services to portions of the western part of the Township. The Board of Supervisors elected to increase the donation amount in 2018 to \$3,500, which is proposed to be carried forward into 2022.

411.750 CRCOG-Fire Capital Contribution	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$94,303	\$95,990	\$95,990	\$99,144

This line item represents Ferguson Township’s share for the Alpha Fire Company Capital appropriation to replace large equipment. The capital fund avoids significant expenditures and needs for funds at the time of replacement. COG Fire capital contribution is computed using the Modified COG formula for Alpha Fire. For further details, please refer to Section 406 and the 2022 COG Budget.

Year	Rate	Amount	\$ Change
2022	29.68%	\$99,144	\$3,124
2021	29.98%	\$95,990	\$1,687

2020	30.18%	\$94,303	\$1,382
2019	30.55%	\$92,921	\$1,732
2018	30.76%	\$91,189	-\$2,542
2017	32.44%	\$93,731	\$9,271

411.990 Foreign Fire Relief Funding	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$127,884	\$127,884	\$113,269	\$113,269

The State provides funding assistance for the Townships designated Foreign Fire Company annually. In accordance with DCED regulations, this funding is required to be transferred to the appropriate Fire Association within 60 days of receipt. This line item represents the payment to the State College Volunteer Fire Relief Association

412 AMBULANCE SERVICE

412.541 Contribution to Port Matilda EMS	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$3,000	\$3,000	\$3,000

The Township contributes an amount to Port Matilda Emergency Medical Services. This amount is a flat appropriation established by the Board each year. The board chose to reduce the amount in 2021.

412.542 Contribution to Centre LifeLink	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$3,500	\$3,500	\$3,500	\$3,500

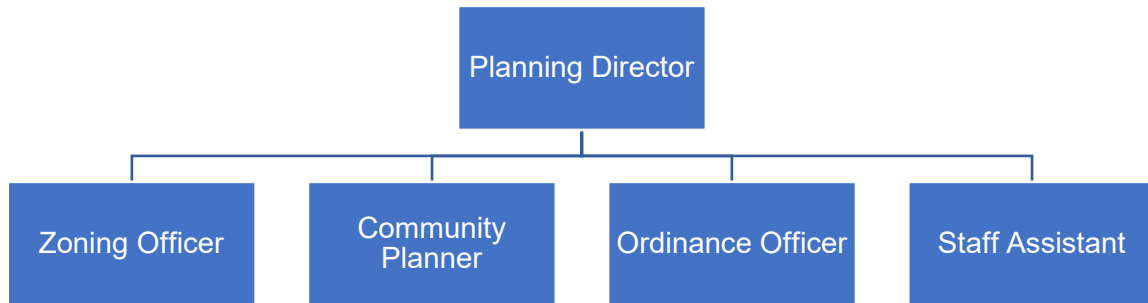
The Township contributes an amount to Centre LifeLink Emergency Medical Services. This amount is a flat appropriation established by the Board each year.

413 ORDINANCE ENFORCEMENT

413.364 Sewage Enforcement Services	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$300	\$0	\$300

This account reflects the cost of the enforcement officer's annual report. This is typically reimbursable by the Pennsylvania Department of Environmental Protection.

414 PLANNING & ZONING



Planning Department Organizational Chart

The Director of Planning and Zoning, Community Planner, the Zoning Administrator, Staff Assistant, and a part-time Ordinance Enforcement Officer currently staff the Planning and Zoning Department. In 2017, the Planning & Zoning/Public Works Administrative Assistant transferred from the Public Works Department to support both departments. The Community Planner continues providing support to the present staff with the plan review process and significant Planning and Zoning projects such as the Terraced Streetscape District update and Zoning Map Amendments. The Ordinance Officer enforces Weeds, Grass, and Sidewalk ordinances and supports the Ferguson Township Police Department for parking violations and animal enforcement.

Planning & Zoning Department Mission Statement

The Department’s Mission is to provide quality service to the community by acting as a team to accomplish duties and communicate respect.

The Planning Department aligns the strategic plan elements with the following budgeted activities.

- Review land ordinances and amend as necessary to accommodate future changes in the tax base.
- Identify how diverse types of development impact the Township’s tax base and services provided.
- Partner with the Borough of State College, Centre Region Planning Agency, and PennDOT to re-develop the West College Ave. Terraced Streetscape District (TSD).
- Continue to assist with Workforce Housing guidelines and participate with membership in the Centre County Housing & Land Trust.
- Examine Township zoning regulations to identify areas that can be modified to promote agriculture’s sustainability as a value-added business.
- Review and modify zoning ordinances to encourage mixed-use districts, streamline the plan review process, and encourage other uses conducive to small businesses’ success.
- Implement efficient permitting software in conjunction with participating with Centre Region municipalities and the Centre Region Code Administration.
- Promote proposed zoning ordinance revisions related to alternative energies such as wind turbines and solar paneling to encourage renewable energy consumption.
- Develop and implement policies that concentrate growth in areas within the Regional Growth Boundary to discourage sprawl.
- Encourage participation from new candidates on the Township’s Planning Commission and foster new municipal planning training opportunities for all members.

- Encourage parkland designs that do not create adverse environmental impacts by employing practices such as reducing impervious surfaces, harvesting rainwater, and providing bicycle parking and accessibility.
- Continue to support the vision of an interconnected regional park network through the Township's 2017 Official Map, the Regional Bike Plan, and integrate projects prioritized through the Mobility Implementation Plan.

In 2021, staff worked on the following projects:

SUBDIVISION & LAND DEVELOPMENT PLANS

1. Revised plan for Toll Brothers Cottages PRD
2. Pine Hall Masterplan Settlement
3. West College Student Housing Development
4. Farmstead View Subdivision Plan
5. The Peace Center/Cemetery Plan
6. Whitehall Road Sheetz Development
7. Orchard Square Development
8. Nittany Dental Development
9. Rogan/Sycamore Subdivision Plan
10. Tussey Tracks Development
11. JL Farms & Cidery Observation Deck

ORDINANCE DRAFTS & AMENDMENTS

- Tree Preservation & Protection Ordinance
 - Heritage and Significant Tree Ordinance
 - Family & Child Care Facilities Amendment
 - Comprehensive SALDO/Zoning Amendments
 - Workforce Housing Ordinance Amendment
 - Terraced Streetscape District Ordinance Amendment
 - General Commercial Use—Storage Facility Amendment
- Staff also managed four conditional use applications and public hearings.
 - Staff is working with the Pine Grove Mills Small Area Committee to establish the next steps for implementing the Small Area Plan.
 - Staff continues to coordinate with the Finance Department on Escrow Accounts and their status.
 - Work with the public to issue permits and complete zoning inspections.
 - Review minor alterations to land development plans.
 - Provide zoning/weed/snow/noise/abandoned vehicle enforcement

In 2022, staff will continue to accomplish the following:

- Assist customers who call, email, or visit the Township office with questions or concerns.
- Review and provide staff recommendations on subdivision and land development plans.
- Evaluate rezoning requests as required by the Board of Supervisors.
- Coordinate with State College Borough Planning staff on exploring Terraced Streetscape District common land use planning and urban design issues.
- Commence work on preparing a revised zoning district and design standards for the Terraced Streetscape District. Coordinate with an appointed neighborhood steering committee that includes Planning Commission representation, landowners, and Penn State University to assist in the update process.
- Maintain and develop relevant information on the Planning & Zoning webpage.
- Review lot consolidation and minor alteration plans.

- Issue zoning and sign permits.
- Provide zoning/weed/snow/noise/abandoned vehicle enforcement.
- Assist in maintaining and developing information for the Township's Geographic Information System (GIS).
- Maintain accurate phasing schedules and submission dates for each approved subdivision and land development plan.

Additionally, during 2022, staff intends to work on the following:

- Implement workforce housing MOU that will provide the programmatic structure to ensure that the required workforce housing developed in Turnberry, Pine Hall, and the Terraced Streetscape District is appropriately managed. This work will be coordinated with the staff of the Centre County Housing & Land Trust.
- Continue coordination with the applicants of the Traditional Town Development Master Plans and associated projects. Even though both master plans have been approved and are in place for Pine Hall and Turnberry, the subsequent phases of development may be modified from the original master plans due to amendments adopted in 2017.
- Participate in revisions to the 2009 Recreation, Park, and Open Space Plan and coordinate the effort with the Ferguson Township Parks Committee.
- Provide input and technical assistance where necessary to the Ferguson Township Pine Grove Mills Small Area Plan Committee.

414.110 Planning and Zoning Director Salary	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$79,829	\$82,544	\$83,359	\$87,527

This account reflects the base salary of the Planning and Zoning Director.

414.112 Zoning Administrator Salary	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$69,257	\$70,364	\$71,057	\$74,610

This account reflects the base salary of the Zoning Officer.

414.114 Planning and Zoning Administrative Staff Salaries	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$132,502	\$133,166	\$98,844	\$140,572

This account includes the salaries of the Township's Receptionist, Community Planner, and Administrative Assistant.

414.115 Ordinance Enforcement Officer's Salary	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$21,515	\$19,500	\$19,500	\$40,000

This position provides services to enforce grass and weeds, snow removal, and animal enforcement. Other duties include property addressing compliance, sign, and parking enforcement.

414.191 Uniforms	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	-\$22	\$1,000	\$1,250	\$1,500

The Department owns and maintains the uniform for the Ordinance Enforcement Officer. This line item reflects the estimated cost of purchasing the uniforms and personal equipment, cleaning, and maintaining the uniforms.

414.210 Office Supplies	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$844	\$1,500	\$1,250	\$1,500

General office supplies such as paper, files, calendars, desk supplies, envelopes, staples, paper clips, printer, plotter cartridges, disks, and other miscellaneous items are included in this account.

414.240 General Expense	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$45	\$500	\$0	\$500

This line item represents the cost of miscellaneous expenses that are not classified in other categories.

414.252 Electronic Equipment Maintenance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$291	\$500	\$750	\$1,000

This account records the internal copy and printing costs related to the Planning and Zoning Department using the administration copier when needed. This also equipment calibration, Ordinance Enforcement Officer equipment

414.310 Professional Services	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$9,320	\$20,000	\$14,750	\$15,380

This account covers all planning and professional zoning services, consisting of the Zoning Hearing Board Solicitor and stenographer. A projected breakdown of these services follows:

Stenographer / Experts for ZHB (est.)	\$1,500
ZHB Solicitor (12 meetings x 4 hrs./mtg. @ \$185/hour)	\$8,800
ZHB Solicitor (Contingency)	\$5,000

414.320 Communications	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,755	\$1,000	\$600	\$1,740

This line item represents the cost of the Director, Community Planner, Zoning Officer, and Ordinance Enforcement Officer cell phones or cell phone stipends.

414.330 Transportation	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$200	\$170	\$200

This account is intended to cover the typical use of private vehicle mileage reimbursement and parking charges for meetings.

414.340 Advertising & Printing	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$16,498	\$4,000	\$10,000	\$10,000

This account covers all the advertising for the Planning Commission, Pine Grove Mills Small Area Plan Committee, and Zoning Hearing Board meetings and the advertising of Conditional Uses, rezonings, variances, appeals, and any rescheduling of meetings as necessary. Also included are funds for reproducing and reducing plans for presentation at the meetings and reproducing miscellaneous maps, fact sheets, and violation notices.

Misc. Plan Reductions & Color Copying	\$500	Advertising	\$3,500
Ordinance codification	\$6,000		

414.420 Dues, Subscriptions, Memberships	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$6,759	\$15,000	\$10,000	\$15,300

This account covers the cost of conferences, subscriptions, and dues for professional memberships for the Planner, Zoning Administrator, and Planning Commission members.

Miscellaneous Seminars-for staff, PC and ZHB	\$1,000	Miscellaneous Publications	\$420
Certification/travel for 2022 National Floodplain Management Conference, Zoning Administrator- Orlando, FL May 15-19	align="right">\$2,500	Subscription to Zoning Practice	\$100
		2022 National American Planning Association (APA) Conference, (Director) San Diego, CA April 30 - May 3	\$2,500
Dues PA Planning Association (PPA) 45% of APA dues (Director & Community Planner)	\$300	Subscription to Zoning Bulletin	\$650
Membership American Planning Association (APA) (Director & Community Planner)	\$500	Subscription to Journal of the American Planning Association	\$50
Dues American Institution of Certified Planners (AICP) (Director)	\$300	Dues Central PA Safety Association (CPSA)	\$30
Regional Laserfiche Software Training (PZ/PW Admin. Asst.)	\$1,000	PA Governors Safety Conference, Zoning	\$1000

		Administrator-Hershey, PA	
PA Association of Municipal Administrators Conference	\$1,100	2022 PA American Planning Association Conference, TBD (Community Planner & Director)	\$2,500
PA Association of Municipal Administrators Membership	\$150	Planning Commission training	\$1,000
Planetizen Subscription (Community Planner & Director)	\$200		

414.530 CRPA Planning Agency	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$51,920	\$73,074	\$73,074	\$96,232

This line item represents Ferguson Township’s regional planning share of the Centre Region Planning Agency's cost. The CRPA utilizes user information to determine the level of municipal contributions. Ferguson does not pay for a local planner since we have a planning department. For further details, please refer to Section 406 and the 2022 COG Budget.

Year	Rate	Amount	\$ Change
2022	25.64%	\$96,232	\$23,158
2021	25.81%	\$73,074	\$21,154
2020	26.08%	\$51,920	-\$29,805
2019	26.46%	\$81,725	\$5,571
2018	26.69%	\$76,154	\$1,893
2017	28.20%	\$74,261	\$8,984

414.531 CCMPO Planning	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$30,715	\$31,345	\$31,345	\$31,758

This line item represents Ferguson Township’s share of the cost for the Centre County Metropolitan Planning Organization. The CCMPO utilizes a formula that consists of roadway lane miles (non-interstate roads and local federal aid routes), assessed real estate values, and population (less PSU on-campus and Rockview inmates). For further details, please refer to Section 406 and the 2022 COG Budget.

Year	Rate	Amount	\$ Change
2022	25.64%	\$31,758	\$413
2021	25.81%	\$31,345	\$630

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2020	26.08%	\$30,715	\$1,216
2019	26.46%	\$29,499	\$533
2018	26.69%	\$28,966	-\$1,821
2017	28.20%	\$30,787	\$2,596

414.750 Non-Capital Equipment	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$300	\$1,500

For 2022, the department is requesting a tablet to outfit the OEO vehicle to assist in enforcement.

415 EMERGENCY SERVICES

415.530 CRCOG-Emergency Management Contribution	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$36,239	\$37,299	\$37,299	\$38,334

This account represents the Township’s contribution to the Centre Region Emergency Management Program. The Standard COG formula determines municipal shares. For further details, please refer to Section 406 and the 2022 COG Budget.

Year	Rate	Amount	\$ Change
2022	25.64%	\$38,334	\$1,035
2021	25.81%	\$37,299	\$1,060
2020	26.08%	\$36,239	\$2,253
2019	26.46%	\$33,986	\$135
2018	26.69%	\$33,851	-\$1,618
2017	28.20%	\$35,469	\$4,528

415.531 CRCOG-Emergency Management Contingency	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$0

This line item provides funding for the Emergency Management Coordinator to use in the event of a declared disaster. The Fund balance is currently capped at \$100,000 plus inflation. The Standard COG formula determines municipal shares. For further details, please refer to Section 406 and the 2022 COG Budget.

Year	Rate	Amount	\$ Change
2022	25.64%	\$0	\$0
2021	25.81%	\$0	\$0
2020	26.08%	\$0	-\$331
2019	26.46%	\$331	\$20
2018	26.69%	\$311	-\$168
2017	28.20%	\$479	\$479

421 Health & Welfare

421.318 Health Officer Services	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$5,602	\$8,500	\$8,500	\$8,500

Annually, the State College Borough Health Officer inspects area eating, drinking, and retail establishments. These inspections are made to assure that these establishments meet the Township's ordinance regarding sanitary and safety conditions. The Township compensates the

Health Officer based on an hourly basis. These services include responding to citizen requests for assistance with property owners who fail to maintain their sanitary and healthy conditions. This cost is subject to the number of inspections made, which varies from quarter to quarter.

Quarter	Restaurants/Retail	Others
4 th Qtr. 2020	3	3
1 st Qtr. 2021	NA	NA
2 nd Qtr. 2021	26	3
3 rd Qtr. 2021	22	0

421.540 Human Services Contributions	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$20,000

The Board of Supervisors decided to provide ARPA funding to the area services. This includes assisting residents with a variety of services relating to health and economic issues.

426 - 439 PUBLIC WORKS DEPARTMENT – ROAD MAINTENANCE AND FLEET

Mission: Provide cost-effective and professional public works services to the Township within our scope of work.

Message: The Public Works Department Road Maintenance and Fleet Section (aka Road Crew) predominately performs roadway and storm sewer maintenance, curbside brush collection, and curbside leaf collection. Road workers repair and maintain the roads and appurtenances in the summer and plow and salt these roads during winter storms. Public works operators are considered first responders and are on the scene during emergencies to clear debris, close and open roads, remove fallen trees, and support police and fire operations. This section is also responsible for fleet maintenance, including police cars, administrative vehicles, public works vehicles, and heavy equipment. The section consists of 1 Road Superintendent, 2 Road Foreman, 2 Mechanics, and 12 Road Workers operating under the direction of the Public Works Director. Part-time workers are hired in the summer to assist with road maintenance and roadside mowing.

Funding requests below for the road maintenance section, through action and with guidance from the Public Works Director, are consistent with the Township Strategic Plan Goal 5) Best Management Practices for Operations, which includes: a) *ensuring adequate staffing and resources necessary to carry out Township services and programs*, b) *ensuring proper training and professional development*, and c) *ensuring that operational practices are fiscally responsible*.

Public Works Maintenance Section Accomplishments for 2021

- Performed pavement base repair on Township roads in advance of microsurfacing and on other roads as needed throughout the year.
- 1. Performed inlet repairs on Township roads in advance of microsurfacing and on other roads as needed throughout the year.
- Completed crack sealing on Township roads in advance of microsurfacing and other roads as needed throughout the year.
- Performed crack sealing and base repair and edging on shared use/bike paths sections in advance of sealcoating operations.
- Performed routine year-round maintenance on approximately 100 miles of roadway, including:
 - ✓ Completed monthly rounds of street sweeping,
 - ✓ Completed multiple rounds of mowing along rural roadsides,
 - ✓ Patched and repaired potholes or edge drop-offs as necessary,
 - ✓ Performed winter snow and ice removal operations,
 - ✓ Replaced and repaired roadside signs,
 - ✓ Removed trees in advance of planting contract,
 - ✓ Sprayed weeds and curb lines,
- Conducted monthly Township wide brush collection,
- Conducted monthly and extended seasonal Township wide leaf collection,
- Responded to flooding or roadside hazard incidents after hours,
- Completed numerous work order requests for sign repairs, washouts, park improvements, road repairs, storm drainage repairs, sinkhole repairs,
- Maintained all Township owned automobiles and equipment for all Departments

Public Works Monthly Work Plan for 2022

(In early January, the Public Works Director and staff will meet and prepare a yearly calendar of planned work broken down by person-days per task per week.) The following is a calendar of anticipated tasks and goals for the Road Crew:

January and February

Winter operations
Equipment Maintenance
Building Maintenance
Tree removal
Park work as weather permits

March

Winter operations
Prepare for Spring operations
Park mowing (pollinator areas, storm basins with tall grass, low mow areas, undeveloped areas that are not farmed) – 1 week

April

Crack sealing one week
Street sweeping one week
Sod repair from plow damage
Over-seed previous year capital project areas as necessary
Brush collection, first Monday unless a holiday
Second (special) round of brush collection during the 3rd week
Leaf collection, first Monday unless a holiday
Pothole and Pavement Base repair

May

Spray curbs one week
Crack sealing one week
Rural Roadside mowing round 1 - three weeks
Pothole and Pavement Base repair
LED traffic signal replacements three days
Street tree maintenance and landscaping/mowing, flowers
Street sweeping
Brush collection, first Monday unless a holiday
Leaf collection, first Monday unless a holiday

June

Street sweeping
Inlet cleaning two weeks
Weep whip for sight distance
Brush collection, first Monday unless a holiday
Leaf collection, first Monday unless a holiday
Preparation for bike path sealcoat – 1 week

July

Inlet repairs three weeks
Rural Roadside mowing round 2
Ditch grading two weeks
Street sweeping
Brush collection, first Monday unless a holiday
Leaf collection, first Monday unless a holiday
Prepare for road microsurfacing– 1st week in July
Pothole repairs and pavement base repairs

August

Spray curbs one week
Street sweeping
Weed whip for sight distance
Park mowing as directed
Brush collection, first Monday unless a holiday
Leaf collection, first Monday unless a holiday

September

Park mowing (storm basins with tall grass, low mow areas, undeveloped areas that are not farmed)
– 1 week
Crack sealing – 2 weeks
Street sweeping
Rural Roadside mowing round 3
Brush collection, first Monday unless a holiday
Leaf collection, first Monday unless a holiday
Capital road improvements – 4 weeks

October

Weed whip for sight distance
Street sweeping
Brush collection, first Monday unless a holiday
Leaf collection steady every day until mid-December or winter operations begin
Traffic signal inspections
Crack sealing if the weather allows

November

Leaf collection steady
Assist Arborist with tree removals and tree trimming

December

Winter operations
Brush collection as weather permits on scheduled dates
Assist Arborist with tree trimming
Building painting and repairs
Equipment cleaning and bodywork

Ongoing activities:

Respond to work order requests from staff and residents

Respond to winter storms and road hazards throughout the year promptly

426 RECYCLING - COLLECTION, DISPOSAL SERVICES

426.368 Recycling, collection & disposal	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$33,005	\$33,005	\$33,005	\$85,000

Ferguson Township utilizes the recycling and composting center operated by the State College Borough to dispose of leaves and brush chips per agreement with State College Borough. The Borough has a permitted disposal site. For 2022, the Borough is significantly increasing the fees for the composting facility.

430 PUBLIC WORKS – ADMINISTRATION

430.191 Uniform Service	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$6,363	\$7,000	\$6,000	\$7,000

The Township provides uniforms for the employees of the Public Works Department. This account represents the cost of providing the uniforms, including weekly laundry service and replacing worn pants or shirts.

430.210 Office Supplies	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$0

The public works section purchases office supplies such as paper, pens, files, calendars, desk supplies, and other miscellaneous items. The office supplies used by the engineering section, arborist section, and building section, engineering section are purchased under account 408.210.

430.231 Gasoline	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$8,735	\$16,170	\$16,170	\$25,000

Public Works vehicles will consume approximately 7,700 gallons of gas, estimated at \$2.50/gallon. As of August 2021, the actual cost per gallon for fuel is \$2.31 for gasoline and \$2.20 for diesel. This account can fluctuate year to year based on fluctuating fuel prices, variable usage year to year, and the timing of bulk drops of approximately 4,000 gallons. A small contingency has been added to account for the uncertainty of fuel contract prices.

430.232 Diesel Fuel	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$30,009	\$31,450	\$38,000	\$45,000

Public Works vehicles will consume approximately 16,600 gallons of diesel at \$2.40/gallon. Our cost as of August 2021 was \$2.20/gallon. This account can fluctuate year to year for the same reason as gas cost fluctuation. A small contingency has been added to account for the uncertainty of diesel fuel contract prices.

430.234 Oil, Lubricants, and Fluids	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$8,217	\$9,500	\$16,000	\$10,000

Oil is bought in bulk quantity (275 gallons 15W40, 275 gallon 5W30, 275 gallon hydraulic oil, 55 gals 5W20, 55 gals 0W20, three ea 16-gallon gear oil). Grease is purchased by the tube rather than in bulk. Also included are antifreeze, power steering fluid, and brake fluid. This account also includes grease and other lubricants. Included in this account are \$100 annual compliance fees and costs associated with the recycling of fluids. This account may fluctuate from year to year since some bulk oils are not bought every year. There was a large purchase of \$10,000 of bulk oil in February 2021 to fill the new containers in the fluids room of the new public works building.

430.238 Clothing/Personal Protective Equipment	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$10,393	\$9,825	\$9,825	\$9,825

This account is for the purchase of safety gear, including face masks and the replacement of high visibility vests, T-shirts, jackets, gloves, rain gear, safety glasses, chaps, hard hats, hearing protection, and winter overalls or jackets. Also included is the reimbursement for one or two pairs of safety toe boots per person to exceed compensation of \$350/person/year for boots. Compensation is provided (up to \$300 per person and two persons per year) for prescription safety glasses with permanent side shields. Boots for mechanics are included in fund 437, starting in 2021.

430.240 General Expense.	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$18,724	\$15,000	\$15,000	\$15,000

This account is used for consumables by the public works crew. This account covers miscellaneous items that cannot be assigned to other general ledger accounts, such as paint cans, grit for sandblasting, brushes, welding supplies, degreasers, soaps, waxes, and welding supplies, spray products, etc. Expenses involved with the mandatory drug and alcohol testing come from this account.

Mechanic supplies and hardware, lubricants, grease, miscellaneous items used on vehicles are included in 437 accounts.

430.252 Electronic Equipment Maintenance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,390	\$1,936	\$2,038	\$1,936

This account reflects the cost of repairs and maintenance other than radios. Electronic Equipment Maintenance includes the cost of the copier lease and the copier maintenance

Description	Rate	Total
Ecosys 3550 lease	\$133/mo	\$1,596
Usage	\$85/qtr	\$340

430.260 Small Tools and Equipment	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$8,041	\$8,500	\$9,200	\$8,500

The purchase of small tools for road workers such as leaf blowers, weed eaters, hand saws, drills, shovels, rakes, sledgehammers, brooms, welding, and shop tools will be made from this account. These purchases will total less than \$2,500 each. This account also includes the supplies needed to operate tools such as welding supplies and gases, trimmer line, blades, etc.

430.320 Communications	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$992	\$1,920	\$1,920	\$3,900

This account represents the cost of phone reimbursement for the 12 road workers, two supervisors, and one superintendent at approximately \$10 per pay.

430.327 Radio Maintenance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$5,653	\$2,100	\$2,500	\$2,900

This account will be utilized to replace radios and parts when they reach the end of life (approx. \$1,800 each for mobile) and purchase rechargeable batteries, antennas, and accessories such as chargers. Centre Communications service radios. New radios were purchased in 2013/2014. Specific radios that could be reprogrammed were kept and are now reaching the end of useful life. New radios have an expected life of 10 years. New batteries cost approx. \$135 each and have an expected life of 2 years. As the radios age, the cost of maintenance is expected to increase.

430.384 Equipment Rentals	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$2,182	\$4,000	\$5,000	\$8,000

This line item budget request has varied over the years from \$15,000 to \$4,000 a year. Actual expenses are based on needs and equipment availability. In 2021 the lift truck broke down and was not repaired, requiring the rental of lift equipment. Rentals can include portable toilets, wash stations, an asphalt paver, lift, excavator, and other miscellaneous rentals as needed. Stump grinder costs should be allocated to fund 455.

430.420 Dues, Subscriptions, Memberships & Seminars	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,495	\$5,610	\$1,000	\$5,610

This account provides funding for the Road Superintendent, supervisors, and road workers for training to stay abreast of technical aspects of road maintenance. Training for posting signs, herbicide application, heavy equipment and automotive repairs, trouble-shooting hydraulic system repairs. Additionally, winter snow fighting operations, commercial driver license training and record management, supervisory skills, drug and alcohol awareness. The mechanics' training is included in department 437. In 2021, the COVID-19 pandemic again limited travel, and many planned in-person conferences were canceled. Training for a foreman to receive a level of traffic signal maintenance certification is requested in 2022. If travel is limited for in-person training in 2022, the IMSA training may be available by webinar.

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Road Superintendent attendance at APWA National snow conference in Pittsburg, hosted by Western Pa Chapter APWA	\$2,500	Supervisors training, Drug, and alcohol awareness training, Road worker LTAP training, equipment expo, welding certification, confined space entry	\$800
Magazines and Publications \$150 International Municipal Signal Association (IMSA) membership (\$100) and traffic signal certification (2 classes total \$1,900)	\$2,150	APWA membership for Road Superintendent	\$160

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
430.450 Contracted Services				
	\$100	\$1,000	\$1,000	\$1,000

This account captures the costs for contracted services such as vehicle towing, repairs to the fueling station and includes \$100 for the fuel tank registration fee paid to the state to regulate two underground fuel tanks. Annual USTIF fees are under fund 408.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
430.750 Office Equipment				
	\$0	\$500	\$0	\$500

This account reflects the cost of miscellaneous office equipment less than \$2,500 or with a lifespan of less than one budget cycle. Funding for office furniture and appliances for the new public works building is requested in account 30.409.750

432 PUBLIC WORKS-SNOW REMOVAL

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
432.222 Chemicals & Supplies				
	\$0	\$0	\$500	\$1,000

This account is used for miscellaneous chemical and supply expenses related to winter road maintenance not allocated to the liquid fuels fund and for deicing material used around the building and grounds.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
432.240 General Expense				
	\$0	\$1,000	\$200	\$1,000

This account is used for miscellaneous expenses not to be assigned to other general ledger accounts, such as meal allowances for winter operations.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
432.251 Repairs & Maintenance				

\$3,292 \$6,000 \$6,000 \$6,000

This fund's highest cost is the purchase of snowplow edge blades installed by mechanics and road workers. During snow removal, vehicle frames and springs occasionally are damaged and need repair. Additionally, plow frames may become bent and need to be repaired.

432.450 Contracted Snow Removal	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$3,222	\$14,300	\$14,300	\$16,000

Since 2014, the Township has successfully contracted for winter maintenance on certain roads in the geographic area zoned Traditional Town Development such as Old Gatesburg Road, Havershire Boulevard, Prestwick Blvd., Northwick Blvd, Southwick Blvd, Rushcliffe Street, Ginger Way, Gates Court, and Dornoch Street. As more roads in this development are built, they are added to the contract. The current agreement includes approximately 2 miles of contract plowing in the TTD. This one-year contract may be extended twice for a total of three consecutive years upon mutual consent of both parties. A new contract was bid in 2021 for the 2021/2022 plow season.

433 PUBLIC WORKS-SIGNALS & SIGNS

433.245 Street Signs and Supplies	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$15,507	\$18,000	\$18,000	\$18,000

This account is for materials to repair or replace street signs and posts. Traffic control devices such as barricades, cones, flashing work zone signs, and flags are also purchased from this account.

433.361 Traffic Signal Charges	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$15,755	\$14,000	\$13,200	\$14,000

This account covers the fixed operating costs of electricity to run the traffic signals and associated overhead lights on the same meter. Lighting for the bike tunnel is included.

433.372 Traffic Signal Repair (Parts & Labor)	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$10,547	\$14,000	\$12,000	\$14,000

This budget item covers contracted traffic signal repairs and parts necessary to maintain the Township's ever-increasing number of traffic signals (21 signals plus one school zone flasher plus one signal shared maintenance with the Borough). Traffic signals are maintained in accordance with permits from PADOT. The Township Engineer does initial troubleshooting and minor repairs. Under the Township Engineer's guidance, a road foreman performs required inspections and maintenance with a bucket truck. This line item also includes funding to repair broken loop detectors (which are being replaced over time with radar detection). Items costing less than \$2,500 each will be accounted for in the General Fund rather than the Capital Reserve Fund. Starting in 2020, this account now also includes traffic signal uninterruptable power supply batteries and LED replacements. Signals planned for construction in 2022 include Science Park/Sandy intersection and SR26/SR45 Shingletown Road intersection.

1. Pine Grove Mills - Nixon Road and Route 45	13. Martin Street and Aaron Drive
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2. Whitehall Road and West College Avenue	14. Martin Street and Blue Course Drive
3. Corl Street and West College Avenue	15. West College Avenue & Blue Course Drive
4. Cherry Lane and North Atherton Street	16. Blue Course Drive and Teaberry Lane
5. Clinton Avenue and North Atherton Street	17. Science Park Road and Raytheon/ARL Building
6. Aaron Drive and North Atherton Street	18. Blue Course and Westerly Parkway
7. Science Park Road and West College Avenue	19. Blue Course and Old Gatesburg
8. North Hills Place and North Atherton Street	20. Blue Course and Havershire
9. Bristol Avenue and West College	21. Whitehall Road and Research Drive
10. Pine Hall and Science Park Road	22. Whitehall Road and Blue Course Drive (Shared with Borough)
11. Valley Vista/Science Park/Circleville	23. Blue Course & Bristol Ave
12. Science Park/Old Gatesburg	

437 REPAIRS TO TOOLS & MACHINERY

437.114 Mechanics Salary	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$113,035	\$114,815	\$115,945	\$121,742

This line item represents the base salary for two mechanics.

437.115 Part-time Mechanic Wages	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$11,074	\$0	\$11,074

A mechanic helper is hired through the SCASD Automotive Technology Program.

GROUP	CALCULATION	AMOUNT
Mechanic helper for summer	16 wks. x 40hrs/wk. x \$12/hr.	\$7,680
Mechanic helper during school	34 wks. X 10 hrs./wk. x \$12/hr.	\$4,080

437.180 Mechanic Overtime	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$68	\$500	\$250	\$500

This line item represents overtime for the two mechanics as needed.

437.238 Clothing/Personal Protective Equipment	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$683	\$1,500	\$1,500	\$1,500

This account provides resources for personal protection for the mechanics. Starting in 2020, boots and prescription safety glasses are charged to this account, not 430. The reimbursement for one or two pairs of safety toe boots per mechanic at a not to exceed compensation of \$350/person/year for boots is included. For prescription safety glasses with permanent side shields, compensation is provided (up to \$300 for one person a year, with replacement, allowed no more than every other year per person). Masks, respirators, face shields, gloves are examples of PPE.

437.240 Mechanic Small Tools	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$3,610	\$4,100	\$4,100	\$4,100

This account is necessary to purchase various tools (less than \$2,500 each) necessary to repair Township vehicles and cover repairs and updates to the diagnostic equipment. This account provides funding for miscellaneous tools for the mechanic. Since the line item amount is so minor compared to the threshold for a capital purchase, the percentage of budget vs. spent variation can vary greatly.

437.251 Repair and Maintenance Supplies - Vehicle & Equipment Parts	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$87,259	\$77,250	\$75,000	\$77,250

This account is used to purchase parts for all vehicles and equipment except Police Department vehicles, which are accounted for separately. This account also includes miscellaneous items used on vehicles, such as hardware, lines, filters, and wire ties previously included in the general expense. Trucks in the Ferguson Township fleet are typically retained for 12 years before being replaced. The value of our public works equipment assets for pieces of equipment valued at over \$25,000 is just over 2 million dollars. Including vehicles, trailers, small equipment, the total could be closer to 2.5 million dollars. Each piece of equipment is evaluated and rated each year to determine the best year of replacement. Depending on the size of the fleet and staff capabilities, asset management software and life cycle cost analysis tools can be used to determine optimal equipment replacement.

437.370 Outside Repairs	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$4,952	\$10,000	\$9,000	\$10,000

While most work is done by staff, outside service is needed to refurbish brake drums and rotors, machining parts, repairs to diesel fuel pumps and suspension springs, bodywork, some hydraulic line repairs, and replacements, and hydraulic pumps, air conditioning. The actual cost of subcontracted repairs will vary yearly, and these expenses are not anticipated in advance.

437.420 Dues, Subscriptions, Memberships & Seminars	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$3,625	\$4,300	\$3,700	\$4,500

This account represents the training budget for two mechanics.

Mechanic and Asst Mechanic Training, Ford or AC-DELCO, International training	\$1,500	NTEA fleet technical conference and Green Truck and Work Truck Show attended by the Mechanic and Assistant Mechanic, Indianapolis, IN	\$2,500
International Automotive Technician Network membership	\$228	Online purchases of wiring diagrams, maintenance manuals	\$272

438 PUBLIC WORKS-HIGHWAY MAINTENANCE

438.112 Road Superintendent Salary	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$79,892	\$70,886	\$77,845	\$81,737

Beginning in 2022, this line item provides for 95% of the salary for the road superintendent. The remaining 5% of the Road Superintendent's salary is provided under Fund 20.

438.114 Road Crew Salaries	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$595,618	\$525,398	\$527,289	\$525,198

Beginning in 2022, This line item provides for 90% of one foreman's time and 95% of another foreman's time, and 86% of the road workers' wages. The remaining road workers' wages are dedicated to stormwater management work accounted for under Fund 20.

438.115 Part-time Help Wages	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$21,224	\$93,000	\$28,000	\$93,000

Seasonal workers are hired to help with general road maintenance and roadside mowing.

GROUP	CALCULATION	AMOUNT
Road Crew Summer Help	2 people X 25 wks. x 40 hrs./wk. x \$15.45/hr.	\$30,900
Road Crew Winter Help	None requested	\$0
Mowing/Landscape Summer Help	3 people X 25 wks. x 40 hrs./wk. x \$15.45/hr.	\$46,350

438.180 Overtime	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$14,962	\$15,000	\$10,000	\$33,000

This line item is projected to increase due to the execution of a collective bargaining agreement that will establish revised on-call procedures and compensation in 2022, resulting in the need for additional

overtime expenses. Overtime is necessary during paving operations, leaf collection, and winter snow fighting operations. Overtime is used for emergency call-outs, such as flooding, sign replacement, or hazardous conditions.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
438.245 Supplies & Materials (non-liquid fuels)	-\$35,424	\$9,500	\$9,500	\$9,500

This line item is used to purchase supplies and materials for the roadway areas that do not qualify for liquid fuels reimbursement. This account is for general road supplies and materials such as seed, topsoil, weed spraying applications, mulch for trees and landscape beds, other various supplies commonly used by municipalities.

447 TRANSIT SYSTEM

447.530 Centre Area Transportation Authority (CATA)	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$133,161	\$133,638	\$138,457	\$144,496

The Centre Area Transportation Authority (CATA) operates on a fiscal year ending June 30, and therefore, the first six months of 2022 are based on CATA's current 2021/2022 Budget ending on June 30, 2022. The operating increase is estimated at a maximum of 5% for the new year.

For more information, please refer to CATA's budget and related funding formula documentation.

CATA Budget	Operating	Capital	Total
3rd Qtr (Jan 2022)	\$30,915	\$4,436	\$35,351
4 th Qtr (Apr 2022)	\$30,915	\$4,436	\$35,351
1 st Qtr (July 2022)	\$32,461	\$4,436	\$36,897
2 nd Qtr (Oct 2022)	\$32,461	\$4,436	\$36,897
Total	\$126,752	\$17,744	\$144,496

452 PARKS & RECREATION

452.530 CRCOG – Parks & Recreation Contribution	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$420,340	\$461,673	\$461,673	\$455,796

The Centre Region COG Parks and Recreation Department provides both parks maintenance and programs for the Township-owned parks developed with facilities. The COG Parks & Rec contribution is computed using the Modified COG formula for Parks & Rec. Please see the 2022 COG Budget for more information.

Year	Rate	Amount	\$ Change
2022	26.78%	\$455,796	-\$5,877
2021	26.97%	\$461,673	-\$3,618
2020	27.25%	\$465,291	\$60,843
2019	27.66%	\$404,448	\$22,257
2018	27.88%	\$382,191	-\$44,578
2017	29.43%	\$426,769	\$20,592

452.531 CRCOG – Aquatics Contribution	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$26,970	\$26,970	\$0

This line item represents Ferguson Township's share for the Centre Region Parks and Recreation Department to operate the Welch and Park Forest pools. When fees exceed the operating costs for the year, any additional money is used to offset the capital shares.

The COG Parks & Rec contribution is computed using the modified COG formula for Parks & Rec. Please refer to Section 406 and the 2022 COG Budget for more information.

Year	Rate	Amount	\$ Change
2022	0%	\$0	-\$26,970
2021	26.97%	\$26,970	\$26,970
2020	0%	\$0	\$0

452.532 CRCOG – Aquatics Capital Contribution	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$102,712	\$136,654	\$136,654	\$152,248

This line item represents Ferguson Township's share for the Centre Region Parks and Recreation Department debt service for the capital improvements to the Welch and Park Forest pools. The surplus operating revenues have subsidized the capital shares in prior years, depending on the weather and pools' usage. The COG Parks & Rec contribution is computed using the modified COG formula for Parks & Rec. Please refer to Section 406 and the 2022 COG Budget for more information.

Year	Rate	Amount	\$ Change
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2022	26.78%	\$152,248	\$15,594
2021	26.97%	\$136,654	-\$127
2020	27.25%	\$136,781	\$506
2019	27.66%	\$136,275	\$1,303
2018	27.88%	\$134,972	\$6,153
2017	29.43%	\$128,819	\$810

452.533 CRCOG – Nature Center Operating Contribution	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$20,516	\$28,724	\$28,724	\$26,344

This line item represents Ferguson Township's share of the Millbrook Marsh Nature Center. The COG Parks & Rec contribution is computed using the modified COG formula for Parks & Rec. Please refer to Section 406 and the 2022 COG Budget for more information.

Year	Rate	Amount	\$ Change
2022	26.78%	\$26,344	-\$2,380
2021	26.97%	\$28,724	\$2,960
2020	26.08%	\$25,764	\$903
2019	26.46%	\$24,861	\$2,839
2018	26.69%	\$22,022	-\$1,309
2017	28.20%	\$23,331	\$4,874

452.534 CRCOG – Parks Capital Contribution	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$38,718	\$45,397	\$45,397	\$46,249

This line item represents Ferguson Township's share of the Centre Region Parks & Recreation Capital. The COG Parks & Rec contribution is computed using the modified COG formula for Parks & Rec. Please refer to Section 406 and the 2022 COG Budget for more information.

Year	Rate	Amount	\$ Change
2022	26.78%	\$46,249	\$852
2021	26.97%	\$45,397	\$6,679
2020	26.08%	\$38,718	-\$6,340
2019	26.46%	\$45,058	\$1,951
2018	27.88%	\$43,107	-\$2,509
2017	29.43%	\$45,616	-\$6,202

452.536 CRCOG – Nature Center Capital Contribution	2020 Actual	2021 Budget	2021 Projected	2022 Budget

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\$17,490 \$26,970 \$26,970 \$45,526

This line item represents Ferguson Township's share of the Centre Region Nature Center Capital. The COG Parks & Rec contribution is computed using the modified COG formula for Parks & Rec. Please refer to Section 406 and the 2022 COG Budget for more information.

Year	Rate	Amount	\$ Change
2022	26.78%	\$45,526	\$18,556
2021	26.97%	\$26,970	\$13,345
2020	26.08%	\$13,625	-\$205
2019	26.46%	\$13,830	\$6,861
2018	27.88%	\$6,969	\$6,969

453 SPECTATOR RECREATION

453.540 Community Contributions	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$9,592	\$6,000	\$4,000	\$6,000

The Board has adopted a policy to guide community contributions. Funding requests are anticipated in 2021 from Discovery Space, 4th Fest, People's Choice, First Night State College, and others. Funding for the Ferguson Township Garden Club garden at the intersection of Route 45 and Route 26 was also provided. This amount was reduced to \$6,000 in 2021 and is proposed to remain the same in 2022.

454 TOWNSHIP PARKS OPERATING EXPENSES

454.220 Township Park Operating Expenses	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$250	\$0	\$0

This account represents the township costs for miscellaneous park maintenance.

454.340 Township Park Advertising	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$150	\$0	\$0

This account represents the costs for miscellaneous advertising for Township parks. This line item has been relocated to Fund 34.

455 PUBLIC WORKS - STREET TREES

Mission: Provide efficient, cost-effective, and professional care for Township street trees. Manage the urban forest to allow for sustainable growth while preserving or improving our quality of life using trees.

Message: The public works street tree program strives to improve and maintain a healthy and sustainable community forest that provides all residents and visitors ecosystem services. Under the Public Works Director's direction, the Arborist carries out the objectives and duties, including managing tree risk for public safety, promoting sustainable landscaping, tree evaluations, removals, and selection, increasing canopy coverage and diversity, proper tree maintenance, and public education. The Public Works Director and Arborist provide staff support to the Ferguson Township Tree Commission, whose role is to guide and advise staff and the elected officials.

Public Works Street Tree Section Accomplishments for 2021

The Arborist and Tree Commission reviewed seven subdivisions and land development plans in keeping with the Township Strategic Plan Goal 4. b) Environmental Stewardship - Ensure that land development regulations and development plans are consistent with environmental values.

In accord with The Township Strategic Plan Goals 4. a) Environmental Stewardship – *Identify and use existing tools to preserve the environment*, and 4. c) Environmental Stewardship - *Identify and preserve natural resources and environmentally significant areas* – staff and the Tree Commission completed the review of a draft tree preservation ordinance and a heritage tree ordinance. The Board subsequently adopted both.

Obtained Tree City USA designation for the 5th year in a row

The annual Township celebration of Arbor Day was postponed due to the COVID-19 pandemic

Planted dozens of bare root trees in Stonebridge and all landscaping materials, including trees and shrubs at 3147 Research Drive as part of the new public works garage (building 6).

Put the street tree pruning contract out to bid to prune approximately 900 trees. While street trees require pruning at different intervals throughout their life, starting with shaping, then clearance pruning, then deadwood removal and thinning, the staff strives to trim street trees by geographic area on a seven-year cycle.

Pruned neighborhood street trees by in house forces in locations such as Country Glenn Road based on resident requests for sidewalk clearance

Issued 12 street tree permits in the past 12 months

Provided staff support for Tree Commission meetings, including public hearings for tree removals, reviewed the tree planting plan, and amended the official plant list.

The department sent notices to several property owners requiring the removal of hazard trees.

Performed tree removals at several locations by contract since the bucket truck broke down and we did not have a full-time arborist in 2021.

Staff investigated suspect trees for oak wilt, which did not result in the need to remove or treat any positive cases of oak wilt in the Township to date in 2021.

Public Works Street Tree Goals for 2022:

In accord with The Township Strategic Plan Goals 4. a) Environmental Stewardship – *Identify and use existing tools to preserve the environment*, and 4. c) Environmental Stewardship - *Identify and preserve natural resources and environmentally significant areas* – the following goals are set for 2022:

- Conduct a Township wide street tree inventory. This was last done eight years ago.
- Manage oak wilt and tree diseases in accordance with policy and best practices
- Maintain Tree City USA designation
- Continue to increase street tree species diversity as new trees are planted
- Utilize and update the street tree inventory and utilize the tree canopy survey
- Organize the Township Arbor Day Celebration
- Hold a public hearing for tree removals
- Prepare, bid, and oversee the annual tree pruning contract
- Prepare, bid, and manage the annual tree-planting contract
- Trim tree branches in response to requests from staff, residents, and motorists
- Continue to staff Tree Commission meetings
- *Hire and train a Municipal Tree Specialist and fill the vacant Arborist position*

455.114 Arborists Salary	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$62,477	\$63,470	\$50,000	\$115,000

This item includes the salary of the Arborist and the Municipal Tree Specialist. Under the Public Works Director's direction, the Arborist manages the urban forest consisting of over 5,000 street trees, including tree assessments, issuing tree permits, staffing the Tree Commission meetings, advising on tree removals, and prepares tree planting plans. The Arborist duties include a mix of office work and fieldwork, including meeting with residents and Homeowner Associations to evaluate street tree health and discuss planting opportunities, assess hazard trees, trim street trees, update the tree inventory, and assist the Director with the preparation of contract documents for tree pruning bids and tree planting bids. The Municipal Tree Specialist assists the arborist with tree care and primarily spends his time outdoors pruning and caring for trees.

It is often necessary to trim trees more often than once every seven years to address shaping issues, clearing branches over roads and sidewalks, and manage ongoing complaints of difficult sight distance for motorists or tree branches blocking roadside signs. This work is done in-house.

455.115 Part-Time Wages	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$5,615	\$9,000	\$5,000	\$9,000

One seasonal worker is requested as a ground person to assist the Arborist and Municipal Tree Worker with tree trimming and with watering trees, tree care, and tree inventories. One worker x 15 weeks x 40 hours x \$15.45/hr is requested.

455.220 Operating Supplies	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$23	\$500	\$100	\$500

This account covers routine and miscellaneous consumable office and field supplies used by the arborist, such as paper, paint, and flags.

455.238 Personal Protective Equipment	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$598	\$750	\$0	\$1,000

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This account represents the costs for protective clothing, steel toe boots, arborist and Municipal Tree Worker safety equipment, and part-time help.

455.240 General Expense	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$49	\$2,000	\$300	\$2,000

This account includes advertising for the tree commission meetings and public hearings, meals during meetings, supplies needed by the tree commission, expenses for the Arbor Day celebration, postage for newsletters and mailings, and other expenses associated with public outreach education such as podcasts.

455.245 Supplies and Materials	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,780	\$5,000	\$0	\$5,000

This account includes materials and supplies needed by the Arborist and Municipal Tree Specialist for tree care, such as tree anchors and cables, pesticides, water bags. It is anticipated that in 2021 tree treatments may be done by staff. This line item includes the cost of pesticides for injections and supplies.

455.260 Arborist Small Tools	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$3,397	\$2,500	\$0	\$2,500

This account covers the cost of small tools needed by the arborist. Anticipated expenses include a chainsaw replacement (\$1,500), hand tools (\$500), and other miscellaneous small tool costs (\$500) such as saws, blades, and chains.

455.370 Repairs and Maintenance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$31	\$1,000	\$0	\$1,000

This account covers the cost of repairs and maintenance of the arborist's equipment, including the bucket truck, and includes annual bucket truck safety inspections.

455.384 Equipment Rental	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$2,578	\$5,000	\$2,000	\$5,000

This account covers equipment rentals' costs for removing, planting, and care of street trees, such as a stump grinder.

455.420 Dues & Subscriptions, Training	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,535	\$2,285	\$35	\$4,570

Funding is requested for continued training for the Arborist and Municipal Tree Specialist, as shown in the table below. Some certifications are for more than one year. The Chesapeake Bay Landscape Professional training emphasizes stormwater retrofit best practices, sustainable landscaping, and native plants. International Society of Arboriculture (ISA) recertification occurs every three years.

Recertification of the Tree Risk Assessment Qualifications occurs every five years. Training needs will depend on the certification status of the new hires.

ISA Membership for Arborist and Tree Worker	\$300
Penndel Chapter Membership for Arborist and Tree Worker	\$100
Chesapeake Bay Landscape Professional certification	\$500
Other Arborist training to maintain arborist certification includes remote or in-person attendance at the ISA International Conference.	\$2,500
Penndel Chapter of ISA conference (virtual) for Arborist estimated at \$500	\$500
ISA CEUs, Pesticide CEUs, Other training	\$500
Society of Municipal Arborists membership for 2	\$170

455.450 Contracted Services	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$44,054	\$68,000	\$15,000	\$125,000

The following table indicates budgeted contract work. Unfortunately, since pruning contracts are performed in the winter and overlap annual budget cycles, this account's actual costs vary from year to year. Funding is requested in 2022 to conduct a street tree inventory. The last inventory count was done in 2013. Historically, the Township conducted tree inventories every five years starting around 2003. The data collected allow staff to better manage the urban forest with knowledge of tree counts, species diversity, age diversity, and tree conditions.

DESCRIPTION	AMOUNT
Stump removals performed by staff	\$0
Funding is requested for treatment injections for 28 ash trees in 2022 in the event the injections are performed by contract and not performed by staff. Half the cost is billable to the appropriate HOA per agreement.	\$3,000
Funding is requested in the event there is a confirmed case(s) of oak wilt mitigation and injections and some tree removals are performed by contract and not performed by staff	\$10,000
Large tree removal (hazard emergency or oak wilt abatement or other pests/disease abatement)	\$20,000
Pruning 800 trees (\$65 per tree)	\$52,000
Tree Inventory	\$40,000

456 LIBRARY SERVICES

456.530 CRCOG - Schlow Library Operating Contribution	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$475,730	\$475,075	\$475,075	\$492,096

The COG Budget provides funding for the operating costs for Library Services. The average patronage of the library determines the library contributions by township residents. For further details, please refer to Section 406 and the 2022 COG Budget.

Year	Amount	\$ Change
2022	\$492,096	\$17,021
2021	\$475,075	-\$655
2020	\$475,730	\$33,650
2019	\$442,080	\$16,263
2018	\$425,817	\$20,640
2017	\$405,177	\$12,085

456.531 CRCOG - Schlow Library Capital Contribution	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$24,626	\$24,592	\$24,592	\$26,289

The Library building was constructed in 2003. Some 13 years later, beginning in 2016, the Library requested capital costs be added to the COG budget to replace aging building systems and provide for some renovations. The average patronage of the library determines the library contributions by township residents. For further details, please refer to Section 406 and the 2022 COG Budget.

Year	Amount	\$ Change
2022	\$26,289	\$1,697
2021	\$24,592	-\$34
2020	\$24,626	\$1,634
2019	\$22,992	-\$40
2018	\$23,032	\$208
2017	\$22,824	-\$416

458 SENIOR CITIZENS

458.530 CRCOG Active Adult Center Contribution	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$39,542	\$36,486	\$36,486	\$35,334

This line item represents Ferguson Township’s share of the CRCOG funding for the Active Adult Center. The Township’s share is based on actual use rather than the COG formula. The Active Adult Center is located at the Nittany Mall. For further details, please refer to Section 406 and the 2022 COG Budget.

Year	Amount	\$ Change
2022	\$35,334	-\$1,152
2021	\$36,486	-\$7,314
2020	\$43,800	\$1,219
2019	\$42,581	\$5,035
2018	\$37,546	-\$5,233
2017	\$42,779	\$24,018

461 NATURAL RESOURCE CONSERVATION

461.540 Spring Creek Watershed Commission Contribution	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,769	\$1,769	\$1,769	\$1,901

This line item represents the contribution towards the Spring Creek Watershed Commission. In 2022, the Spring Creek Watershed Commission is requesting an increase in the Township’s allocation to \$1,900.90.

461.541 Spring Creek Watershed Monitoring	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$4,840	\$4,840	\$4,840

This line item represents an annual contribution towards the Spring Creek Watershed monitoring project. The Township has participated in this program annually since 2000. In 2022, the amount is projected to remain the same 2021.

462 COMMUNITY DEVELOPMENT AND HOUSING

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
462.540 Land & Housing				
	\$5,000	\$5,000	\$5,000	\$25,000

This account reflects the investments to support affordable housing through the Centre County Housing & Land Trust. The Township has a Memorandum of Understanding with the Land Trust to provide administrative support for its workforce housing program. Included in this account is \$20,000 for rental assistance of the ARPA funding,

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
462.541 Sustainable Communities Collaborative				
	\$0	\$0	\$0	\$2,500

The Township has worked with the Sustainable Communities Collaborative at Penn State University on various projects, including the Suburban Park Drainageway redesign, plastic bag ordinance, and solar arrays on Township traffic signals. In 2022, it is expected that the Township will engage the Collaborative to update its community assessment of single-use plastic bag regulations. An appropriation of \$2,500 has been included to accomplish this task, including an additional contingency should the Board elect to pursue other projects in partnership with the Sustainability Institute.

463 ECONOMIC DEVELOPMENT

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
463.540 Economic Development				
	\$500	\$15,000	\$8,250	\$55,000

This line item is to account for expenditures related to Township economic development initiatives. The Board uses this account to promote small businesses and enterprises within the Township.. In 2021, the Township partnered with the Happy Valley Adventure Bureau (HVAB) to launch Route 45 Getaways! The event will continue in 2022, and a significant portion of the expenditures are reimbursable through a grant secured from HVAB. For 2022, \$3,000 is allocated for the Pine Grove Mills farmers market. In addition, \$40,000 is provided by the ARPA funding for tourism and related programs.

472 DEBT SERVICE-INTEREST

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
472.390 Interest on Escrow Accounts				
	\$2,050	\$2,000	\$2,100	\$2,000

This account represents the accumulated interest on escrow monies held by the Township. Interest is paid on funds that the Township retains for improvements required in conjunction with land development plans.

481 EMPLOYER TAXES

481.192 Employer Social Security	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$311,705	\$320,500	\$320,000	\$342,768

Employer contributions toward Social Security and Medicare remain at 7.65% of gross payroll following Federal law. Social Security taxes are limited to \$147,000 in gross earnings for 2022. Currently, no employees meet this gross wage limit.

481.194 Employer Unemployment Compensation	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$7,661	\$10,000	\$9,000	\$9,000

The Township secures its unemployment compensation insurance needs through the Pennsylvania Municipal League (PML) Unemployment Compensation Trust. The tax is budgeted at a rate of 1.23% of gross payroll on the first \$10,000 of each team member's compensation. This self-insured employment trust provides the Township with the lowest long-term employment compensation insurance costs available.

<i>Calculating the Employer Contributions</i>		
The amount of contributions an employer owes is determined by multiplying an assigned contribution rate by the taxable wages paid to each team member for each calendar year. the taxable wage base for the calendar years are listed below		
Year	Limit	Rate
2022	\$10,000	1.23% est
2021	\$10,000	1.23%
2020	\$10,000	1.23%
2019	\$10,000	1.27%

483 EMPLOYER PAID BENEFITS

483.197 Pension Expense	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$593,338	\$607,878	\$607,878	\$625,685

This account includes the pension liabilities as defined by the Police and Non-Uniform MMO. Since team member contributions are deducted to determine the MMO, they are not deducted separately. This account includes transfers to the police and non-uniform pension plans.

Beginning in 2020, the cost of the Non-Uniform plan consultant includes in this account \$12,000. Starting in 2022, the township will net the refund of prepayments for the non-uniform plan in this account. In 2022, the township requires officers to provide 3% (reduced from a maximum 5%) payroll deductions toward the MMO.

FERGUSON TOWNSHIP		
PENSION FUND CALCULATION		
Description	2021	2022
Police MMO	361,367	345,585
Non-Uniform MMO	234,511	280,100
Gross Pension Expense Subtotal	595,878	625,685
Less State Funding-Police	(361,367)	(345,585)
Less State Funding-Non Uniform	(41,605)	(57,387)
Net Township Pension Cost	192,906	222,713
Total State Funding	402,972	402,972

486 INSURANCE & RISK MANAGEMENT

486.300 Safety Improvement Expenses	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$1,200	\$0	\$1,200

This account is used to record the cost of the safety improvements made to obtain the Penn Prime Safety Grant Reimbursements beginning in 2017. This account also includes other safety costs, such as a safety incentive program to support zero accidents quarterly (\$1,200)

486.350 Insurance Claims Expenses	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$46,250	\$0	\$2,000	\$0

This account is used to segregate the costs related to insurance claims. In isolating these items, the related expenditure budgets can be more accurately estimated.

486.351 Property & General Liability Insurance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$37,163	\$40,000	\$57,709	\$60,000

The Township contracts with Penn Prime as its source of insurance coverage. The Township limits are \$5,000,000 for each occurrence and \$5,000,000 for personal/advertising injury. This line item includes property coverage and general liability. Also, this account contains \$9,500 for consulting services with the Hartman Group.

486.352 Police Liability Insurance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$14,307	\$20,000	\$24,052	\$25,000

Township contracts with Penn Prime as its source of insurance coverage. The Township limits are \$1,000,000 each claim with a \$1,000 deductible and a \$1,000,000 aggregate limit. The township receives an 11% discount for police accreditation.

486.353 Public Officials Errors & Omissions Policy	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$12,518	\$17,000	\$24,403	\$25,000

The Township contracts with Penn Prime as its source of insurance coverage. The Township limits are \$5,000,000 each loss with a \$2,500 deductible and a \$5,000,000 aggregate limit.

486.354 Workers Compensation	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$128,512	\$146,700	\$109,732	\$112,500

This line item represents the worker's compensation coverage for employees while on duty, as required by federal law — the Township contracts with Penn Prime as its source of worker's compensation insurance coverage. Workers' compensation costs are dependent on the job classifications of employees and the total payroll. Job classifications such as Police and Public Works have a high-risk level for injury, and therefore the rates are significantly higher for these classifications than others are. For 2022, the experience modification is estimated to be .934 based on the 2021 experience modification. Lower experience modification increases discounts off the face cost of coverage. This includes using credits available from Penn Prime.

This account also includes \$7,500 for consulting services with the Hartman Group.

486.355 Vehicle Insurance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$14,381	\$20,000	\$26,750	\$28,000

The Township contracts with Penn Prime as its source of insurance coverage. The Township carries commercial automobile coverage for all vehicles owned by the Township. Currently, the Township carries a \$500 deductible on collision for private passenger types and light trucks and \$1,000 for all other vehicles. Our limits of liability are 3,000,000 dollars each, a combined single limit.

486.356 Crime Insurance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,246	\$1,200	\$1,450	\$2,500

This account reflects the cost of crime insurance. PennPRIME is the agent for this coverage.

487 EMPLOYEE BENEFITS

487.187 Health Insurance Waivers	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$93,193	\$80,000	\$90,000	\$90,000

This account reflects the 20% cost of payments made to employees in lieu of health insurance coverage. This amount is based on 13 employees opting out of insurance coverage

487.195 Vision Insurance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$7,914	\$8,200	\$8,200	\$8,538

The Township contracts with Davis Vision through the Pennsylvania Municipal Health Insurance Cooperative.

487.196 Health Insurance (gross)	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$850,100	\$928,000	\$875,000	\$962,120

In April 2006, the Township joined the Pennsylvania Municipal Health Insurance Co-operative (PMHIC) for health coverage to reduce future rate increases. This group was created to form a self-insured plan using a network of providers. The PMHIC program has saved the Township hundreds of thousands of dollars over the life of the program. The main driver for these savings is the fact that the program is primarily self-insured. Any unspent deposits are refunded back to the Township rather than kept as profits by an insurance company. The current Township share of health insurance costs is approximately 91%, with the remaining 9% shared with the covered employees.

The Township received a \$216,000 refund in 2021 for the 2020 surplus, which is included in revenue, rather than offsetting the prior year's cost since the refunds are inconsistent and not guaranteed.

487.197 Retirement Health Savings Account	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$5,000	\$9,500	\$6,000

In November 2007, the Board of Supervisors established a Retirement Health Savings Account for non-uniformed employees. This program's purpose is two-fold, first to provide value to earned and accumulated sick leave annually, second to provide value to accumulated sick leave at retirement. The program's goal is to encourage employees to utilize sick leave appropriately throughout their employment with the Township and be rewarded for limiting their sick leave during a year and then at retirement. The budget assumes 12 employees qualify for this program.

487.198 Dental Insurance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$42,698	\$42,600	\$45,000	\$47,718

The Township contracts with United Concordia through the Pennsylvania Municipal Health Insurance Cooperative.

487.199 Life Insurance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$8,223	\$7,800	\$7,000	\$7,400

Group term life insurance is budgeted for \$80,000 of coverage of life insurance. This is based on 59 employees under coverage

487.200 Short Term Disability Insurance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$8,845	\$7,900	\$7,900	\$8,200

This insurance provides employees up to 26 weeks of compensation at 60% of base salary up to \$350 per week. Sickness is covered on the 8th day; injuries are covered on the first day. This benefit is for non-work-related losses and does not duplicate the Worker Compensation insurance.

487.300 Employee Wellness	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$585	\$5,000	\$500	\$3,000

This account reflects the budget for promoting team member wellness. Examples would include activity monitors, gift cards for improved health and fitness, health screenings, flu shots, costs for the wellness committee, exercise videos, and related expenditures. This effort has evidence to support lower health claims resulting in healthier staff and lower insurance premiums. The township is receiving sizable refunds from the actual use of medical experiences.

489 CONTINGENCY

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
489.112 Salaries & Wages Merit Increases	\$0	\$26,776	\$0	\$0

Beginning in 2022, the budget for the merit is included in the team member's salary rather than reported separately. This simplifies the budgeting for salaries and the reporting of such.

Since 1996, the Township has had a merit increase program that allows a non-uniform team member to move through base salary grade incrementally based on performance. Each year, the Department Heads and Township Manager have completed evaluations of all non-uniform employees. Based on the results of the performance evaluations, recommendations for merit increases for those employees.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
489.113 Salaries & Wages Market Adjustment	\$0	\$0	\$0	\$42,500

This account represents wage adjustments tied to market studies for municipal employees. The last study was completed in 2020 by Nancy Hess & Associates. An amount is budgeted to reflect the changes in the employment market to retain employees.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
489.160 Employee Service Awards	\$950	\$1,000	\$250	\$750

This line item accounts for the service awards presented to employees for every five years for those reaching a milestone in the current year.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
489.300 General Expense - Uncommitted Reserve	\$0	\$25,000	\$3,510	\$25,000

This budget provides a contingency for general expenses to account for unexpected expenses. This funding is made available to the Board of Supervisors, enabling them to respond readily to funding needs without affecting other accounts within the budget.

491 REFUND OF PRIOR YEARS REVENUE

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
491.430 Refund of Prior Years Revenue	\$7,392	\$0	\$0	\$0

This account reflects adjustments for the prior year's revenue not to skew the current year's budgeted accounts.

492 INTERFUND OPERATING TRANSFERS OUT

492.016 Transfers to General Obligation Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$500,000	\$400,000	\$400,000	\$400,000

These are funds transferred from the General Fund and deposited in the General Obligation Fund to fulfill debt service requirements.

492.019 Transfers to Agricultural Preservation Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$25,000	\$0	\$0	\$0

The Agricultural Preservation fund was established in 1999 to allow the Township to purchase agricultural easements within the Township. Transfers are made from the General Fund to maintain sufficient funding for any upcoming purchases.

492.020 Transfers to Stormwater Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$881,000	\$881,000	\$470,000

The Stormwater Fund was established in 2021 to segregate Stormwater mitigation from other expenditures. Transfers are made from the General Fund to maintain adequate fund balance. In addition, \$320,000 is included from the ARPA funding for the Park Hills drainage project.

492.030 Transfers to Capital Reserve Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,200,000	\$50,000	\$500,000	\$2,050,000

This transfer is needed to fund the anticipated capital expenditures from the Capital Reserve Fund. The township will transfer sufficient funds to maintain replacement fund balances in addition to budgeted expenditures. In addition, \$550,000 (\$250,000 Northland, \$300,000 PGM) of the ARPA lost revenue funding is added for the mobility projects.

492.032 Transfers to Transportation Improvement Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$935,329	\$1,093,397	\$1,092,300	\$1,289,400

In October 2001, the Board of Supervisors adopted an ordinance increasing the earned income and real estate transfer tax and increasing the real estate tax. The Board further directed a specific fund to account for the taxes collected from these increased tax rates. Resolution 2001-25 established the Transportation Improvement Fund. Beginning in 2022, the township increases the allocation amount to 50% from 40% to stabilize the Transportation Improvement Fund balance.

Tax	Current Rate
Real Estate	21.88%
Real Estate Transfer	50%
Earned Income Tax	3.214%

This fund will accept the transfer of funds from the General Fund as follows: (note these are estimates based on each tax's projected tax basis).

2022 CALCULATION			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,469,072	21.88%	\$321,433
Real Estate Transfer Tax	\$1,500,000	50.00%	\$750,000
Earned Income Tax	\$7,061,890	3.214%	\$226,969
Total			\$1,298,402
2021 CALCULATION			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,454,527	21.88%	\$318,251
Real Estate Transfer Tax	\$1,400,000	40.00%	\$560,000
Earned Income Tax	\$6,660,000	3.214%	\$214,052
Total			\$1,092,303

492.034 Transfers to Park Improvement Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$75,000	\$75,000	\$25,000

Beginning in 2020, the Park Improvement Fund represents the cost of park projects and will require funding from the General Fund. In 2022, to provide necessary resources, it will require transfers from the General Fund.

492.035 Transfers to Liquid Fuels Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$19,230	\$50,000	\$0	\$50,000

This account reflects transfers to the liquid fuels fund for the county liquid fuels grant and other audit adjustments.

FUND 02
STREET LIGHT FUND

SPECIAL REVENUE FUNDS

02 STREET LIGHT FUND

The Street Light Fund was created to be self-sustaining from assessments and related costs for street lights that benefit property owners within a specific radius of the street light.

REVENUES

341 INTEREST REVENUE

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
341.000 Interest Revenue				
	\$112	\$150	\$150	\$150

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

383 SPECIAL ASSESSMENTS

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
383.110 Street Lighting Assessment				
	\$20,088	\$21,482	\$21,482	\$25,926

The cost of street lighting is paid through an assessment placed on all property owners based on front footage within a 250-foot radius of the streetlight. The Board sets the cost per front foot annually.

Based on the information provided by the tax duplicate and related collections, the front footage is estimated to be 74,075 feet (\$21,482/\$.29).

The current rate will need to increase by 6 cents to 35 cents per lineal front foot to make up a deficit from prior years.

392 INTERFUND OPERATING TRANSFERS IN

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
392.001 Transfers from General Fund				
	\$0	\$0	\$0	\$0

This account reflects any transfers from the General Fund to the Street Light Fund.

EXPENDITURES

434 STREET LIGHTS

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
434.361 Street Lights				
	\$16,910	\$17,000	\$16,600	\$17,000

There are currently 253 streetlights for which the Township is responsible for supplying power. The Township maintains 150 metered streetlights, including 34 streetlights combined with traffic signals, and West Penn Power maintains another 69. The township has been replacing bulbs with LED lighting, leading to a decrease in operating costs.

The following details are the fixture and estimated electrical charges from the account ending 3639 Havershire Blvd lighting, including distribution charges.

Street Lights @ \$200/month	\$2,400
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Following is a detail of the fixture charges and estimated electrical charges from the vendor account ending 1424:

Street Lights Various @ \$333/mo.	\$3,996
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Following is a detail of the fixture charges and estimated electrical charges from the vendor account ending 3057:

Street Lights Various @ \$850/mo.	\$10,200
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434.372 Street Light Maintenance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$811	\$2,500	\$500	\$2,500

This account reflects the cost of maintaining Township-owned streetlights in Pine Grove Mills, Turnberry, and Pine Hall.

FUND 03
HYDRANT FUND

03 HYDRANT FUND

This fund was created to be self-sustaining from assessments and related expenses on properties benefiting from fire hydrants located within a specific radius from their property.

REVENUES

341 INTEREST REVENUE

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
341.000 Interest Revenue	\$608	\$500	\$700	\$500

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

378 WATER SYSTEMS

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
383.020 Hydrant Assessments	\$79,139	\$133,333	\$133,333	\$160,000

This assessment is based on the front footage of all properties within 780 feet of a fire hydrant. New hydrants are installed throughout the year in new developments as the streets are constructed.

The total assessed front footage is calculated to be 533,333 linear feet. (\$133,333/\$.25)

In 2021, the assessment is 25 cents per lineal foot. To make up for the increasing costs of the fire hydrant service and a fund balance deficit, the rate will need to be increased by 5 cents to \$.30 per lineal foot in 2022

Since 2014, no assessment is being made on the Rock Springs Water Authority properties.

EXPENDITURES

448 WATER SYSTEM

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
448.363 Hydrant Services	\$76,139	\$118,528	\$108,528	\$136,784

Hydrants are installed as part of subdivision improvements. The Alpha Fire Department selects the location of the hydrants. Each hydrant installed has a quarterly or annual cost to operate. Since 2014, the Township no longer pays for the Rock Springs Water Authority hydrants. The Township is currently billed for 323 hydrants by the State College Water Authority.

The Water Authority is proposing to increase rates in 2022 from \$336 per hydrant per year to \$408 per hydrant per year. The Township pays for the following hydrants:

State College Borough Water Authority hydrants @ \$336/hydrant/year	323	\$131,784
Contingency for rate increases		\$5,000

FUND 20
STORMWATER FUND

20 STORMWATER FUND

The Stormwater Fund was created in 2021 to segregate the costs associated with stormwater management, including the repair and maintenance of aging stormpipes and inlets not related to capital road projects. The Fund is created to respond to stormwater complaints from the citizenry and manage and comply with the MS4 (Municipal Separate Storm System) permit from PaDEP, including designing and constructing projects for the Chesapeake Bay PRP (Pollutant Reduction Plan). This program is intended to be self-sustaining with fees based on impervious area per parcel of land. Initially, the program may be supported by township tax revenue.

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$100	\$0	\$1,000

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

354 STATE GRANT REVENUE

354.010 Grant Revenue	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$200,000

This account includes grant revenue as part of the Park Hills Drainageway construction project. A grant of \$200,000 has been secured from the National Fish and Wildlife Fund.

383 SPECIAL ASSESSMENTS

383.130 Stormwater Fee Revenue	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$1,360,000

Beginning in 2022, the township is assessing a fee to provide funding to inspect, repair or replace aging storm pipes in the township. The 2022 fee is \$119 per ERU in the growth area and \$75 per ERU in the non-growth area.

392 INTERFUND OPERATING TRANSFERS IN

392.001 Transfers from General Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$881,000	\$881,000	\$470,000

This account is used to support the Stormwater Fund using General Fund tax revenue as needed to supplement any Stormwater Fee Revenue. This includes \$320,000 from the ARPA funding.

392.032 Transfers from Transportation Improvement Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$340,000	\$340,000	\$100,000

This account is used to support the Stormwater Fund using TIF Fund balance as needed to supplement any Stormwater Fee Revenue.

EXPENDITURES

407 INFORMATION TECHNOLOGIES

407.750 Computer Hardware & Software	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$3,840

This account represents the cost of computer and electronic hardware needed for the Stormwater Fund.

Item	Description	Amount
Computer tablets	Tablets for asset inspection and inventory real time	\$3,000
Data plans for the ipads	To operate in the field in real-time	\$840

408 ENGINEERING

408.110 Public Works Director's Salary	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$5,107	\$5,157	\$5,415

This line item provides for 5% of the Public Works Director's salary allocated to stormwater management related issues and projects

408.112 Township Engineer Salaries	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$77,760	\$27,760	\$95,708

This line item provides for 15% of the salary of the Township Engineer and 10% of the salaries of the Assistant Township Engineer and the Engineering Technician allocated to stormwater management-related issues and projects.

This line item also provides for 100% of the salary of one Stormwater Engineer whose time is dedicated to stormwater management related matters such as oversight of the MS4 (Municipal Separate Stormwater System) permit, preparation of the MS4 annual report, compliance with six measurable goals of the MS4 permit, design, and oversight of projects for the PRP (Pollutant Reduction Plan) for the Chesapeake Bay Watershed, investigating and responding to stormwater-related complaints from the citizenry, reviewing stormwater management plans for subdivision and land development plans, and enforcement related to the Township stormwater management ordinance provisions, and in-house design of stormwater facilities. This person is also responsible for the day-to-day administration of the stormwater fee program, including the credit policy.

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408.114 Engineering Staff Salaries	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$14,274	\$10,090	\$10,595

This line item includes 30% of the salary of one GIS Technician.

408.115 Part-time Worker/Student/Intern Wages	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$19,200	\$0	\$17,280

This line item includes the funding for two part-time engineering interns to assist with the workload by conducting inventory assessments and documenting the condition of inlets and stormwater-related infrastructure. (2 workers x 12 weeks x 40hr/wk x 18/hr)

408.240 General Expense	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$1,000	\$0	\$1,000

This budget line item covers general expenses such as paint, surveying supplies, small equipment, stakes, flagging, plan copying, recording easements, plats or plans, and luncheon meetings.

408.313 Engineering Specialties – MS4 PRP projects	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$150,000	\$0	\$165,000

This line item accounts for design, permitting, surveying, property right of way, and easement drawings/plats for the MS4 PRP projects (anticipated doing the design and permitting two projects in 2022). Depending upon workload and extent of easements, some surveys and designs may be done by staff.

408.314 Engineering Design	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$100,000	\$70,000	\$50,000

This line item includes \$50,000 funding for Parks Hills drainageway design and permitting.

408.317 Engineering – Specialties	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$8,000	\$30,000	\$23,000

This account provides for hiring professional consultants to assist the Township Engineer. Examples of services include a hydrogeologist to assist with stormwater basin sinkhole repair, basin dewater issues, and groundwater quality or quantity issues (\$5,000). This account includes public education and outreach by Clearwater Conservancy (\$2,000) and permit fees for our NPDES Phase II stormwater management permit with the Pennsylvania Department of Environmental Protection (\$1,000). This account includes support from WOOD for stormwater fee-related matters (\$15,000), previously accounted for in fund 30.446.313.

408.340 Advertising and Printing	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$5,000

This account covers the cost of advertising for the stormwater engineer position, printing costs, and postage for mailings related to the stormwater fee and stormwater projects.

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408.420 Dues, Subscriptions & Memberships	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$1,000	\$0	\$4,000

Various memberships, training seminars, and publications are beneficial for staying abreast of current technology, means, and methods and networking with other professionals in the Public Works/Engineering field of stormwater management. The state of Pennsylvania requires continuing education credits for Professional Engineers.

446 STORMWATER MANAGEMENT

446.112 Road Superintendent Salary	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$4,057	\$3,892	\$4,087

This line item provides for 5% of the salary for the road superintendent.

446.114 Road Crew Salaries	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$77,839	\$67,588	\$70,968

Beginning in 2021, This line item provides for 5% of one foreman's time (\$2,456) and 10% of another foreman's time (\$5,308) and 14% of the road workers' wages (\$63,204).

446.238 Clothing/Personal Protective Equipment	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$500	\$0	\$500

This account is for the purchase of safety gear and the replacement of high visibility vests, T-shirts, jackets, gloves, rain gear, safety glasses, chaps, hard hats, hearing protection, and other protective equipment needed to perform the work safely.

446.240 General Expense	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$1,000	\$0	\$1,000

This account represents public works stormwater costs that cannot be allocated to more specific general ledger accounts.

446.246 Materials	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$15,000	\$5,000	\$15,000

Accounts for materials to rebuild inlets and repair pipes are not associated with a particular capital road project. This account is used for consumables by the public works crew, including concrete, topsoil, seed, matting.

446.260 Small Tools and Equipment	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$1,200	\$0	\$1,200

The purchase of a mobile data collector is included. Typically, small tools less than \$2,500 each are included in this account.

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446.313 Right of Way Acquisition Costs	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$82,834	\$138,000	\$0	\$151,000

This account represents the cost of the right-of-way and easement acquisition required for stormwater projects. For 2022, this budget item allows for the cost related to easement acquisitions for the Park Hills drainage project.

446.360 Utility Relocation Costs	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$100,000	\$0	\$304,000

This account represents utility relocation costs for capital stormwater improvement projects. For 2022 this amount represents estimated utility relocations for the Park Hills Drainage project.

446.384 Equipment Rentals	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$0

This account represents any equipment rentals needed during the year. No equipment rentals are anticipated.

446.450 Contracted Services	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$117,216	\$0	\$119,000

This account reflects the cost of contract cleaning (light cleaning only, heaving cleaning is by an hourly rate), inspecting, and video assessment of 5 miles per year of stormwater pipes estimated at \$4.50/linear foot. At this rate, one entire assessment of 44.4 miles of storm pipe will take nine years. ($\$4.50/\text{lf} \times 5 \text{ mile} \times 5280\text{lf}/\text{mile} = \$118,800$). This account also accounts for any emergency pipe cleaning repairs.

446.610 Capital Construction	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$47,769	\$340,000	\$0	\$1,984,625

PROJECT DESCRIPTION	AMOUNT
This account reflects relining approximately 3,000 linear feet of deteriorated corrugated metal pipe (CMP) per year based on video condition assessments at approx. \$105/LF. (LF cost varies based on pipe diameter). The actual quantity will vary.	\$315,000
Park Hills Drainage Improvement Project Construction. This number anticipates an additional \$250,000 of construction will be budgeted in the fiscal year 2023.	\$1,500,000
Reconstruct 5 stormwater inlets at \$3,300 each	\$16,500
Community Partnership Program (funding to assist with capital improvement projects such as a stormwater basin or conveyance repairs where public stormwater is commingled with private stormwater)	\$55,125

FUND 35
LIQUID FUELS FUND

35 LIQUID FUELS FUND

This fund was created following state law that requires any state liquid fuels grant funding to be accounted for as a separate fund. State liquid fuels grant money is restricted to specific types of expenditures as specified by the state.

REVENUE

341 INTEREST REVENUE

341.000 Interest Revenue	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$11,100	\$20,000	\$20,000	\$20,000

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

355 STATE SHARED REVENUES

355.020 State Liquid Fuel Grant	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$661,919	601,872	\$618,646	\$618,646

The municipalities in the Commonwealth of Pennsylvania receive State Liquid Fuel Tax Grants (Acts 32 & 655) based on 20% of the liquid fuel tax on gasoline and diesel fuel. The allocation formula is based upon the 2020 Census and the current Township road mileage.

The 2022 combined Act 655/Act 44 budget is based on 83.36 road miles.

The Act 32 Turn-back maintenance rate remains at \$4,000 per mile based on 11.28 miles.

Recent payment history is listed below:

Year	Act 655/44	Act 32	Total
2022 estimate	\$573,526	\$45,120	\$618,646
2021	\$573,526	\$45,120	\$618,646
2020	\$616,799	\$45,120	\$661,919
2019	\$634,617	\$45,120	\$664,174
2018	\$619,054	\$45,120	\$664,174
2017	\$590,462	\$45,120	\$635,582

389 MISCELLANEOUS REVENUE

389.000 Miscellaneous Revenues	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$0

This account represents revenue that is not specifically assigned to another account

392 INTERFUND TRANSFERS IN

392.001 Transfers from General Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$19,230	\$50,000	\$0	\$50,000

This account represents transfers from the General Fund for county liquid fuels grants and certain audit adjustments that may be required. In 2022, it is anticipated that a grant of \$50,000 will be awarded from the Centre County Liquid Fuels Grant Program to offset the construction costs for the Science Park/Sandy Drive traffic signal. An expenditure item of \$50,000 to account for the construction cost offset by the grant revenue has been added to this fund.

EXPENDITURES

430 GENERAL SERVICES ADMINISTRATION

430.750 New Equipment	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$25,413	\$0	\$0	\$0

For 2022, no equipment is budgeted.

430.760 Replacement Equipment	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$122,533	\$121,700	\$121,700	\$0

No equipment is requested in 2022 from this account.

432 WINTER SNOW REMOVAL

432.222 Chemicals & Supplies	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$93,208	\$122,750	\$112,000	\$115,685

The Township purchases salt from the Commonwealth of Pennsylvania's Cooperative Purchasing Program. The budget includes 1,500 tons of salt at \$73.79/ton (down from last year's price of \$78.50/ton). The Township expects to continue receiving salt brine from PADOT under the Agility Program. The application (pre-treatment) of liquid sodium chloride (brine) improves the performance of the salt. This winter, the public works department will begin pre-treatment with a to-be-acquired brine tank with a distributor on a hook truck. Supervisors and staff will monitor the salt's application rate through verbal communications, spreadsheet tracking, and ground speed controls on trucks. The total amount of salt used from one year to another will vary depending on the severity of winter weather. The State contract requires a minimum purchase of 60% of the anticipated need up to 120% maximum. The amount of salt purchased depends on the current salt inventory of the Township. The Department uses salt in the winter to de-ice nearly 100 miles of roadway and 8.6 miles of shared-use paths. This account reflects the cost of salt and brine for snow removal activities.

Also, \$5,000 is allocated for calcium chloride. Calcium chloride is added to and mixed with the rock salt when needed as temperatures fall to improve the salt's effectiveness.

433 SIGNALS & SIGNS & MARKINGS

433.610 Highway Pavement Markings	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$101,043	\$109,000	\$133,000	\$130,000

Ferguson Township will continue to implement its formal pavement-marking program. Following the program, a budget has been established to allow each street requiring striping and all crosswalks and legends to be striped once per year. Also included is pavement line eradication in advance of microsurfacing.

438 HIGHWAY MAINTENANCE

438.245 Supplies and Materials	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$33,939	\$25,000	\$35,000	\$25,000

This line item is for purchasing general road supplies such as asphalt, stone, concrete, sealing materials, etc., for road maintenance. This line item also accounts for the material cost to allow the Public Works Department to perform base repair, inlet repair, seeding, and limited pipe replacement in coordination with the capital road improvement projects. Pipe and inlet repairs not associated with a particular capital road project are moved to Fund 20 Stormwater.

438.610 Contracted Maintenance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$218,527	\$259,000	\$259,000	\$806,000

This account is for contracted microsurfacing on Township streets. Microsurfacing is a pavement preservation process used to extend the life of a road. Candidate roads are evaluated each year and based on the road surface condition index and other factors. Microsurfacing is less costly than repaving and achieves better results than other processes such as tar-and-chip.

Project Description	Amount
Microsurfacing Program	\$700,000
Base repair (mill and fill) for microsurfacing program	\$106,000
ADA Compliant Curb Ramp Replacement Program for microsurfacing	See below

439 CAPITAL PROJECTS

439.610 Capital Construction	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$71,478	\$95,000	\$72,000	\$145,000

This account is used to fund capital expenses, including road microsurfacing, installation as needed of American with Disabilities Act (ADA) compliant sidewalk ramps associated with microsurfacing projects, and pavement repairs, and detailed below.

Project Description	Amount
Microsurfacing Program	See above
Base repair (mill and fill) for microsurfacing program	See above

ADA Compliant Curb Ramp Replacement Program for microsurfacing	\$95,000
Science Park/Sandy Drive Traffic Signal	\$50,000

FUND 16
GENERAL OBLIGATION FUND

16 GENERAL OBLIGATION FUND

This fund was created to segregate the debt service requirements of the township from the General Fund. These activities include debt proceeds and bond or loan payments, and related costs.

REVENUES

341 INTEREST REVENUE

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
341.000 Interest Revenue	\$80,754	\$10,000	\$10,000	\$1,000

This account is used as a pass-through from the general fund to pay the long-term debt; there is generally a minimum balance in the bank account. Therefore, interest earned is typically minimal.

392 INTERFUND OPERATING TRANSFERS IN

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
392.001 Transfers from General Fund	\$500,000	\$400,000	\$400,000	\$400,000

These are funds transferred from the General Fund and deposited in the General Obligation Fund. This transfer is made to meet the Township's bond and note payment of interest and principal for the year.

EXPENDITURES

401 ADMINISTRATION

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
401.240 General Expense	\$0	\$500	\$0	\$500

This account represents miscellaneous expenses related to debt service. There is typically an annual bank fee for administering the bond account.

471 DEBT SERVICE PRINCIPAL

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
471.733 General Obligation Note Principal – Series 2019	\$0	\$105,000	\$105,000	\$215,000

This account reflects the principal payments on the 2019 bond issue. A schedule of future payments is shown.

YEAR	AMOUNT
2022	\$215,000
2023	\$225,000
2024	\$230,000
2025	\$240,000
2026	\$250,000

472 DEBT SERVICE INTEREST

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472.733 General Obligation Note Interest – Series 2019	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$170,040	\$178,468	\$178,468	\$174,268

This account reflects the interest payments on the 2019 bond issue.

YEAR	AMOUNT
2022	\$174,268
2023	\$165,668
2024	\$156,668
2025	\$147,468
2026	\$140,268

492 INTERFUND OPERATING TRANSFERS OUT

492.030 Transfers to Capital Reserve Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$4,783,977	\$1,867,400	\$2,227,829	\$0

This account was used to account for funding transfers to the capital reserve fund to construct the public works maintenance facility.

FUND 19
AGRICULTURAL PRESERVATION FUND

19 AGRICULTURAL PRESERVATION FUND

The Agricultural Preservation Fund was created to protect agricultural lands from development. The township works to protect family farms and open space. Money from the township is leveraged with state and county assistance.

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$178	\$750	\$750	\$750

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

392 INTERFUND OPERATING TRANSFERS IN

392.001 Transfers from General Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$25,000	\$0	\$0	\$0

This budget includes a recommendation for a transfer to the Agricultural Preservation Fund to build the fund balance and anticipate future agricultural conservation acquisitions. Funding is provided through a transfer from the General Fund. The amount is set to maintain sufficient reserves for annual AG easement purchases.

EXPENDITURES

461 AGRICULTURAL EASEMENT PURCHASES

461.070 Agricultural Easement Purchase	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$50,250	\$0	\$0	\$12,300

This account reflects the Township contributions toward acquiring Agricultural Conservation Easements on farms located in Ferguson Township. In 2022, two farms are proposed to be preserved, including the Burket Farm (20 acres) and the Miller Farm (62 acres). The Township has historically appropriated \$150 per acre to assist the county in preserving each farm, which totals \$12,300 for 2022.

FUND 30
CAPITAL RESERVE FUND

30 CAPITAL RESERVE FUND

The Capital Reserve Fund is used to provide necessary resources for the purchase and replacement of capital equipment, such as trucks, police vehicles, construction equipment, and computer systems and software. This fund is supported via interfund transfers from the General Fund (and General Obligation Fund for specific uses) as well as some grant funding

REVENUES

341 INTEREST REVENUE

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
341.000 Interest Revenue	\$17,764	\$22,500	\$12,000	\$12,000

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

342 RENTS & ROYALTIES

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
342.210 Centre Region Codes Lease of Fire Trailer	\$10,000	\$10,000	\$10,000	\$10,000

This line item represents the fire training trailer storage structure funding constructed on the Township property and leased by Centre Region Code Agency. The ten-year lease provides for annual payments of \$10,000 beginning September 15, 2016, and ending on September 15, 2025

354 STATE GRANT REVENUE

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
354.150 DEP/DCNR Recycling Equipment Grant Revenue	\$231,366	\$272,800	\$231,366	\$272,800

A PADEP grant application for \$272,800 was submitted in 2021 for possible reimbursement 2022 to partially fund a combination brush box/leaf vacuum truck. The Township's local share is \$30,311.

357 LOCAL GRANT REVENUE

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
357.020 County Grant Revenue	\$0	\$3,950	\$0	\$0

This account reflects grant funding provided by the County.

358 LOCAL GOVERNMENT SHARED PAYMENTS

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
358.000 Recycling Equipment Shared Payments	\$0	\$0	\$0	\$0

This line item represents the revenue from sharing with or selling equipment to other municipalities.

387 PRIVATE DONATIONS

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
387.000 Private Donations	\$0	\$0	\$0	\$0

This is accounted for in other revenue accounts of the fund.

391 SALE OF FIXED ASSETS

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	2020 Actual	2021 Budget	2021 Projected	2022 Budget
391.100 Sale of Fixed Assets	\$27,150	\$2,000	\$60,000	\$10,000

With the purchase of new trucks, cars, computers, and other miscellaneous items, the Township sells existing items to the public. This account reflects the revenue from such sales.

392 INTERFUND OPERATING TRANSFERS IN

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
392.001 Transfers from General Fund	\$1,200,000	\$50,000	\$500,000	\$2,050,000

This amount is budgeted as a transfer from the General Fund to the Capital Reserve Fund to cover the cost of the projected Capital Improvement expenditures and maintain sufficient reserves for the replacement Committed Funds. This includes \$550,000 from the ARPA lost revenue grant for the PGM (\$300,000) and Northland (\$250,000) mobility study recommendations.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
392.016 Transfers from GOA Fund	\$4,783,977	\$1,867,400	\$2,227,829	\$0

This account is used to account for the funding of the public works facility from the bond proceeds.

EXPENDITURES

The Capital Reserve Fund Expenditures are taken from the Capital Improvement Plan for the current year and summarized below. Any changes to the items and amounts are identified in the narrative. For more details, please see the Capital Improvement Plan section.

CAPITAL EQUIPMENT PURCHASES-SUMMARY

401.750 Capital Equipment-Administration	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$17,125	\$20,000	\$5,000	\$41,000

This account includes a “carryover” amount to cover the remaining costs of the engagement of Polity, Inc. to facilitate an update to the Ferguson Township Strategic Plan. The expenditures include the total cost of the consultant's engagement but will also cover any ancillary expenses associated with room reservations for public engagements and marketing materials. Additionally, the account includes appropriations for new furniture for the lobby at the municipal building and to the facility a cybersecurity test of the Township’s network and information technology infrastructure. This test will identify and mitigate any potential vulnerabilities that may subject Township and resident data to cyber-attacks.

407.750 Capital Equipment-Information Technology	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$12,802	\$36,250	\$40,000	\$123,750

This account summarizes the capital requests by the IT department. For 2022, the IT department is requesting the following items: The RMS maintenance is included in the police operating budget

DESCRIPTION	DETAILS	AMOUNT
Replace Server	The current server is near the end of life. This will allow redundancy in case of a server failure as well.	\$25,000
Purchase Main copier rather than lease (save \$1,000+)	Leasing costs about 25% more than purchasing	\$9,500
Purchase Desktop copier for reception	Replaces existing floor copier not needed.	\$3,000
Public Works Asset Management	This is for public works asset management and work orders. Centre Region Code will provide Traiser software access at no cost to the township when implemented. A placeholder is included for incidental costs	\$10,000
Replacement switch	Upgrade current switches to a better quality unit (1-2)	\$5,750
Replace server UPS	This is to provide power to servers in case of power failure. Current UPS is near the end of life. This is to replace one of 3 units	\$2,500

Upgrade Main meeting room AV system (ARPA Lost Revenue)	This is to upgrade the main meeting room AV system with new video and sound.	\$50,000
Upgrade Firewalls (2)	This is to upgrade the firewalls to current security standards to minimize outside threats to the system	\$18,000

409.750 Capital Equipment-Buildings- New	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$6,288,279	\$1,956,235	\$1,900,000	\$161,646

DESCRIPTION	AMOUNT
Construction contract retainage for new public works building to be released in 2022	\$97,000
Balance of architect and design team fees to close out the project and submit LEED documentation, and complete system commissioning	\$45,000
Add 2 exterior and 1 interior door fobs to FTPW/FTPD building 1	\$6,027
Add 1 exterior fob to FTPW building six wash bay	\$2,100
Add one exterior fob to FTPW building four and move one fob from interior door to exterior door	\$2,100
Install two indoor and one outdoor cameras to FTPW/FTPD building 1, now being occupied predominately with FTPD equipment and supplies	\$4,778
Install three new indoor cameras on existing admin building police camera security system	\$4,631

409.760 Building Equipment Committed Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,775	\$11,550	\$0	\$150,200

This account summarizes the capital requests for buildings replacement equipment using Committed Funds. Annually, money is transferred from the capital reserve account to the building equipment Committed Fund. For 2022, the following items are budgeted for replacement:

BUILDING EQUIPMENT COMMITTED FUND	ADDITIONS	DEDUCTIONS	BALANCE
Beginning Balance per CIP			\$264,577
2021 Interfund Transfer	\$30,000		\$294,577
Replace four steel entrance doors		\$4,200	\$292,477
Replace water heater		\$9,450	\$283,027

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Replace carpet tiles in admin building		\$39,900	\$243,127
Replace roof on FTPW building 3		\$76,650	\$166,477
Repair shingles on the salt shed roof		\$20,000	\$146,477
Totals	\$30,000	\$150,200	

409.770 Wellness Committed Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$4,317	\$2,000	\$1,730	\$8,000

This account represents capital requests from the Wellness fund. The Wellness fund includes fitness equipment upgrades, other capital items to improve team member health and wellness.

WELLNESS COMMITTED FUND	ADDITIONS	DEDUCTIONS	BALANCE
Beginning Balance			\$13,500
Weight rack and weights (2021)		\$1,730	\$11,770
2022 Interfund Transfer	\$2,000		\$13,770
Stairmaster		\$4,000	\$9,770
Elliptical		\$4,000	\$5,770
Totals	\$2,000	\$9,730	

410.750 Capital Equipment-Police	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$179,425	\$143,500	\$75,000	\$175,100

This account summarizes the capital expenditures requested by the Police department. For 2022, this includes the following items:

POLICE NEW EQUIPMENT	AMOUNT
Ford Hybrid SUV's (1)	\$40,000
Electronics, accessories & markings (1)	\$23,000
Ford Hybrid Sedan	\$27,000
Electronics and accessories	\$8,000
GrayKey - Extraction software for forensic data investigations.	\$10,100
Final payment on the records management system	\$37,000
Speed Signs (3) requested by the board	\$30,000
Total	\$175,100

414.750 Planning Committed Funds	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$104	\$0	\$0	\$45,000

This account summarizes the capital requests by the Planning Department. For 2022, the Planning & Zoning Department requests money to implement the Northland Area Mobility Study. This allocation is one payment toward a goal of \$1 million for the implementation and includes a committed fund balance for the project.

In addition, \$45,000 is being budgeted for the Terraced Streetscape zoning district rewrite.

PINE GROVE MILLS MOBILITY COMMITTED FUND	ADDITIONS	DEDUCTIONS	BALANCE
Beginning Balance			\$0
2022 Commitment (ARPA Lost Revenue)	\$300,000		\$300,000
Totals	\$300,000	\$0	

NORTHLAND MOBILITY COMMITTED FUND	ADDITIONS	DEDUCTIONS	BALANCE
Beginning Balance			\$0
2022 Commitment	\$250,000		\$250,000
2022 Commitment (ARPA Lost Revenue)	\$250,000		\$500,000
Totals	\$500,000	\$0	

430.750 Capital Equipment-Public Works-New	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$13,306	\$380,392	\$15,100	\$350,286

The following items are requested by the public works department new (any cost) or replacements under \$25K:

PUBLIC WORKS -NEW EQUIPMENT	AMOUNT
Stump grinder attachment for the Tool CAT to grind tree stumps	\$8,715
An automotive scan tool, trade-in existing and buy a new device, needed to keep current with diagnosing engine trouble on cars and trucks	\$4,500
Parts Cleaner for Public Works building 6 (garage). The pump broke on the old parts cleaner. The new parts cleaner is marketed as environmentally friendly.	\$2,940
Overhead luminaire replacement from HPS to LED at a rate to complete retrofit of all overhead traffic signal luminaires by 2024	\$9,450
Snowblower attachment for ToolCAT to clear sidewalks and paths	\$5,298
Replace PW-55, a 1997 12,000 GVW Towmaster trailer, with a new 17,000 GVW deck over tilt trailer to better accommodate the skid steer and roller	\$16,272

Purchase a new combination brush collection/leaf collection truck subject to obtaining a PaDEP Recycling Grant. PaDEP share is \$272,800, and local share is \$30,311 (this is a carryover from 2021 since the equipment may not be received and paid until 2022)	\$303,111
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430.760 Public Works- Equipment Committed Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,778	\$230,699	\$0	\$446,943

This account summarizes the Public Works department's capital requests for replacement equipment valued at \$25,000 or more. A sinking/depreciation fund has been created to provide sufficient resources for replacements

PUBLIC WORKS EQUIPMENT COMMITTED FUND	ADDITIONS	DEDUCTION S	BALANCE
Beginning Balance per CIP			\$571,818
2021 Interfund Transfer	\$250,000		\$821,818
Purchasing a new 70-foot reach bucket truck to replace a 2004 45-foot bucket truck has reached it' end of useful life for the Township and was sold as-is in 2021. been deferred and is not requested at this time since no additional tree trimming staff is added in 2021.		\$216,244	\$605,574
Carryover \$230,699 for purchase order issued in 2021 for the truck that replaced PW-14 in 2021		\$230,699	\$374,875
Totals	\$250,000	\$446,943	

434.372 Streetlight Improvements	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$6,510	\$32,000	\$1,000	\$32,000

This account represents the capital project requests for street light improvements. In 2022, this budget is to fund decorative ornamental in Pine Grove Mills installations to be affixed to each streetlight for holiday celebrations.

455 PUBLIC WORKS-STREET TREES

455.375 Street Trees- New & Replacements	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$14,797	\$9,450	\$5,000	\$33,750

In 2022 funding is requested for approximately 74 ball and burlap street trees at \$350/tree (primarily replacing dead trees in residential neighborhoods), 29 bare root trees at \$150/tree (mainly planting

opportunities along Circleville Road as requested by the Tree Commission), and ten various planting opportunities at \$350/tree. When planting trees, consideration is given to diversifying the urban forest as recommended by the Tree Commission.

455.450 Contracted Services	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$15,965	\$50,000	\$20,000	\$0

No contracted services are requested in 2022. Contracted tree services are found under fund 01.

486 SELF INSURANCE

486.356 Capital Equipment-IT Self Insurance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$6,395	\$6,000	\$3,500	\$6,000

This account represents the replacement capital expenditures for Information Technology due to unexpected failures.

CAPITAL IMPROVEMENT PLAN

2022-2026 Capital Improvement Plan



2022-2026
Capital Improvement Plan



Township of
FERGUSON
Pennsylvania

2022-2026 Capital Improvement Plan

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Chapter 1: Introduction

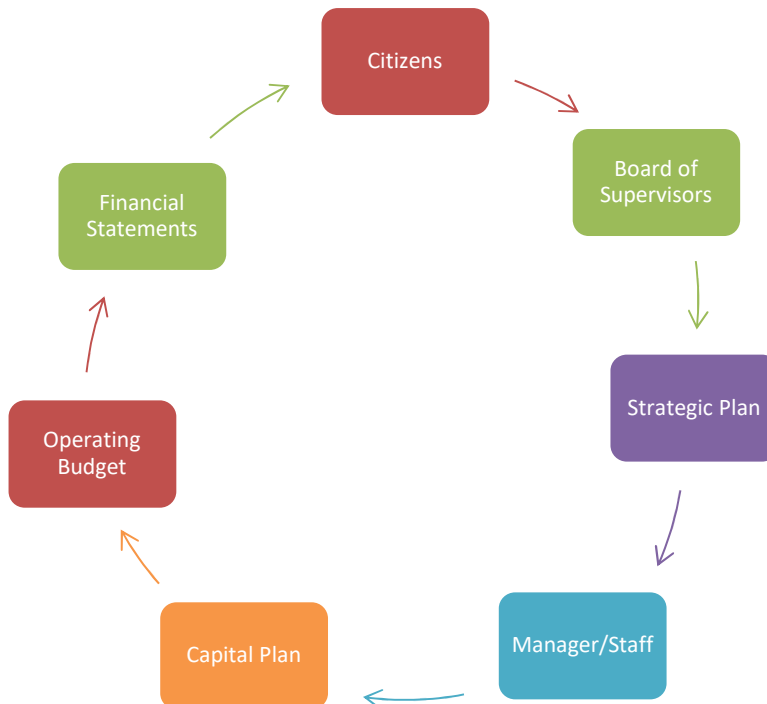
Who should read this document?



The Township's Capital Improvement Plan (CIP) is a financial guide for citizens, staff, and the Board of Supervisors. The purpose of this document is to communicate the initiatives planned in the next five years. The CIP is a financial plan, rather than the official budget. It is used to provide financial information for management to make decisions related to sustainability, future projects, and revenues. The plan accounts for the Township's anticipated revenue from various sources such as income taxes, property taxes, and intergovernmental revenue. It also reflects how these resources will be used. The reader will also find

Township background information, the Vision Statement, the Mission Statement, and Values Statements.

The financial cycle, including the Capital Improvement Plan shown below, depicts the various stages of the business cycle for the Township.



2022-2026 Capital Improvement Plan

Strategic Planning

Strategic planning is an organizational management activity that is used to set priorities, focus energy and resources, strengthen operations, ensure that employees and other stakeholders are working toward common goals, establish agreement around intended outcomes/results, and assess and adjust the organization's direction in response to a changing environment.

It is a disciplined effort that produces fundamental decisions and actions that shape and guide what an organization is, who it serves, what it does, and why it does it, with a focus on the future. Effective strategic planning articulates not only where an organization is going and the actions needed to make progress, but also how it will know if it is successful. Without a plan, the Township would be spinning in circles with no clear idea of how to serve the public effectively.

The Township's Strategic Plan is updated every three to five years. Given the five-year forecast that the CIP offers, the term of the Strategic Plan fits well with the goals of the Township. Given the rapid changes affecting society as a whole and service delivery demands, attempting to plan beyond five years is difficult at best and subject to substantial changes and risks. The Strategic Plan is an integral part of the CIP and provides essential guidance for funding of Township goals. Components of the Strategic Plan are incorporated throughout this document.

The Strategic Plan provides long-term direction defined by the elected officials, and the CIP is responsive to the goals and objectives established in the Strategic Plan. The Board of Supervisors periodically updates the Strategic Plan to reflect revolving priorities and new demands on public services. In 2021, the Board initiated an update to the 2017 Strategic Plan, and future governing documents such as the CIP will adapt to reflect any new or modified goals.

How does the Strategic Plan guide the preparation of the CIP?

Ultimately, the CIP is used to focus funding towards the goals of the Strategic Plan. Without this close relationship between the strategic plan and the CIP, it is highly likely that taxpayer resources may be used for short-term needs rather than in conjunction with a long-term strategy.

The Strategic Plan hierarchy elements tie to the CIP in several ways.

- **Goals** are statements of vision identified by staff and elected officials as desirable outcomes for the Township to reach.
- **Objectives** are measurable, definable achievements that must be attained before accomplishing or advancing a goal.



2022-2026 Capital Improvement Plan

2017 Strategic Plan Goals and Objectives

Financial Stability

- Make realistic estimates of program costs. (Staff)
- Regularly compare the cost of providing services in-house with prices from private contractors, other municipalities, other government agencies, and the costs of delivering services regionally. (Staff)
- Adjust revenues (taxes, fees, etc.) to fund Township programs and needs adequately. (Staff proposes, the Board initiates)

Economic Development

- Establish an economic development advisory group (with economic development expertise).
- Consider the employment of an economic development director (full-time, part-time, or a contracted service). This individual or contractor would be responsible for assisting and supporting existing businesses to help them prosper and expand in Ferguson Township. He/she would be the Township's liaison with the business development community. He/she would develop an inventory of vacant commercial and industrial sites and would make that information available to interested parties. He/she would identify and pursue programs and grants to support economic development in Ferguson and would have responsibility for managing the Community Development Block Grant Program. (Board to initiate, staff to implement)

Growth Management

- Identify and complete (develop) plans for specific small areas. (Board, Staff, Planning Commission)
- Develop a future land use plan (Comprehensive Plan). (Staff, Planning Commission, Board)
- Develop a Township housing plan to provide for low and moderately priced housing in the Township (workforce housing). (Staff, Regional input, possible ad hoc advisory group)

Environmental Stewardship

- Identify and use existing tools to preserve the environment - Chesapeake Bay Tributary Strategy, National Pollutant Discharge Elimination System, source water protection, conservation easements, climate action plans, referendums, agricultural conservation easements, etc. (Board, Staff)
- Make certain that land development regulations and development plans are consistent with environmental values (Staff, Planning Commission, Board)
- Identify and preserve natural resources and environmentally significant areas (Staff, Board, Planning Commission, possible ad hoc advisory group)
- Develop and adhere to a green policy for buildings, vehicles, and operations (Staff, consultants)
- Update the Recreation, Parks, and Open Space Plan with a specific emphasis on green infrastructure and sustainable parkland development

Best Management Practices for Operations

- Ensure adequate staffing and resources necessary to carry out Township services and programs (Staff, Board)
- Ensure proper training and professional development (Staff, Board)
- Ensure that operational practices are fiscally responsible (Staff)

2022-2026 Capital Improvement Plan

Increase Participatory Government

- Utilize both ad hoc and standing citizen advisory boards with subject matter experts from the Township and the region to address issues related to parkland development and other matters of community interest.”
- Fully utilize two-way communication, and online platforms used to communicate (Staff)

Promotion of Clean Renewable Energy

- Assess the Township for opportunities for renewable energy (Staff, possible advisory group)
- Practice and promote energy conservation (Staff, Board)
- Establish zoning incentives to encourage renewable energy and energy conservation (Staff, Board, Planning Commission, possible ad hoc advisory group)
- Establish an advisory group on renewable energy (Staff, Board)

Promotion of Municipal Identity

- Develop our Sense of Place by developing a vibrant Town Center, preserving our agricultural heritage, and promoting the features that make the Township unique. (Staff)
- Develop a Marketing Strategy (possible advisory group)
- Establish and support community events with Township help/promotion (farmer’s markets, flea markets, etc.)

Partnerships and Regional Thinking

- Identify non-profits, businesses, and community groups for input on a variety of issues
- Work towards regional cooperation on issues that affect the entire Centre Region
- Increase financial stability through partnerships
- Monitor partnerships to ensure they continue to be beneficial

2022-2026 Capital Improvement Plan

What is Capital Planning, and how does it differ from Strategic Planning?

Simply put, capital planning is a component of the budgeting process. Capital items are generally considered to be one-time, long-term investments (rather than ongoing expenses) in equipment or fixed assets that are costly. Such assets improve productivity, reduce operating costs, or improve service delivery. Typically, there is an expected return on the investment for the cost to make financial sense.

Whereas the Strategic Plan identifies the desired future outcomes and Township goals, the Capital Plan puts financial resources to those objectives in order to fulfill those goals. While a few goals are entirely non-financial, the vast majority of outcomes require investment in order to see them to completion. Capital Planning attempts to assign investment in specific outcomes. Capital planning is the basis of the Capital Improvement Plan (CIP). This plan is updated annually in order to maintain its relevance and to prevent it from getting stale.

What is the Capital Improvement Program Budget (CIP)?

The CIP is a five-year plan forecasting the financial requirements in order to fulfill the capital needs of the Township. In order to provide an accurate forecast of the Township in its entirety, operational costs are included as part of the summary sections. These are not as detailed as the capital components.

The Township CIP also includes projected staffing changes since personnel costs make up approximately 50% of the General Fund budget and have a long-term impact on the finances of the Township.

Defining what is included in the CIP is critical to reducing the number of items considered during the creation and reviews of the plan. The Township has defined a capital asset as one with an initial cost exceeding \$2,500 each and will have a lifespan of longer than one year.

Each department head provides their department's estimates for the CIP. These estimates are subject to the knowledge, expertise, and judgment of the department heads. There are limited assurances that the amounts are accurate, but they are generally reasonable based on available knowledge at the time.

Why do we need a Capital Improvement Program Budget?

Governments are tasked with providing services to the public in a cost-efficient manner. Because public funds are used, some measure of accountability of taxpayer funds is required. The CIP serves as a means to accomplish this goal by planning for the construction and development of the Township's infrastructure asset base. The Administrative Code requires the preparation of the Capital Improvement Plan on an annual basis. In 1991, the Board of Supervisors adopted the first modern Capital Improvement Program-Budget.

2022-2026 Capital Improvement Plan

Board of Supervisors



How does the Township Mission, Vision, and Values guide the preparation of the CIP?

Staff is guided in its decision-making by several documents, some of which have been outlined in detail here. The Township’s ordinances, resolutions, budgets, comprehensive plan, and the CIP are all examples of guiding documents that staff utilizes daily to help allocate resources, capital, and otherwise, to provide effective services. However, with all of these supporting documents, several questions remain.

How do we know our actions today are leading towards where residents want the Township to be in the coming years? How can we be sure that our resource allocation is advancing the Township’s mission and vision? How are the decisions we make on a staff level related to the goals of our elected officials?

The Mission and Vision Statements help guide staff in determining the direction of the Township operations. The Mission Statement defines the general purpose of the Township. The Vision Statement explains the general philosophy of the Township. The Values guide staff inappropriate behavior as Township employees. Together, the Mission, Vision, and Values determine what is essential to the Township and how staff should allocate time and resources.

Our Mission

It is Ferguson Township’s mission to provide efficient, cost-effective, professional services to our residents in a fair, cooperative, ethical, and honest manner. The Township will endeavor to manage its resources allowing planned, sustainable growth while preserving the quality of life and its unique characteristics.

Our Vision

The Township will strive to appropriate staff and resources to maintain the infrastructure in acceptable conditions, provide exemplary service, keep Township operations financially stable, and keep pace with technology. As a result, the Township can continue to be a leader and model for the Centre Region and other Home Rule municipalities.

The Township is considered a ‘Best Place to Live’ due to the high quality of life created in part through a sense of place achieved through the development of a vital town center, a robust and diversified community, an effective transportation system, a rural/small-town atmosphere and the location and availability of open space. The Township will continue to preserve environmentally sensitive areas.

2022-2026 Capital Improvement Plan

We Value

Competent, efficient, professionalism in delivering services to our residents. Residents, elected and appointed officials expect the highest quality service delivery from Township staff. It is our mission to meet and exceed those expectations in our daily work.

Preserving the unique character of the Township. The Township proudly boasts a diverse community of all ages and professions, including farmers, scholars, small and large business employers, and employees, professionals, and students. Each group gives the area a character all its own. It is our responsibility to ensure that policies and service delivery are directed at maintaining that character for generations to come.

Maintaining a healthy and safe environment. Every resident and guest deserves to live, work, study, and recreate in a high-quality environment. Therefore, it is our responsibility to properly maintain and provide for the safety of our community's neighborhoods, streets, parks, and common areas.

Managing our resources wisely. It is recognized that resources, including tax revenue, public utilities such as water and sewer, and services such as police and fire, are finite and must be allocated most efficiently. It is our responsibility to continuously review and refine our practices to improve the management of public resources to provide the highest quality service delivery.

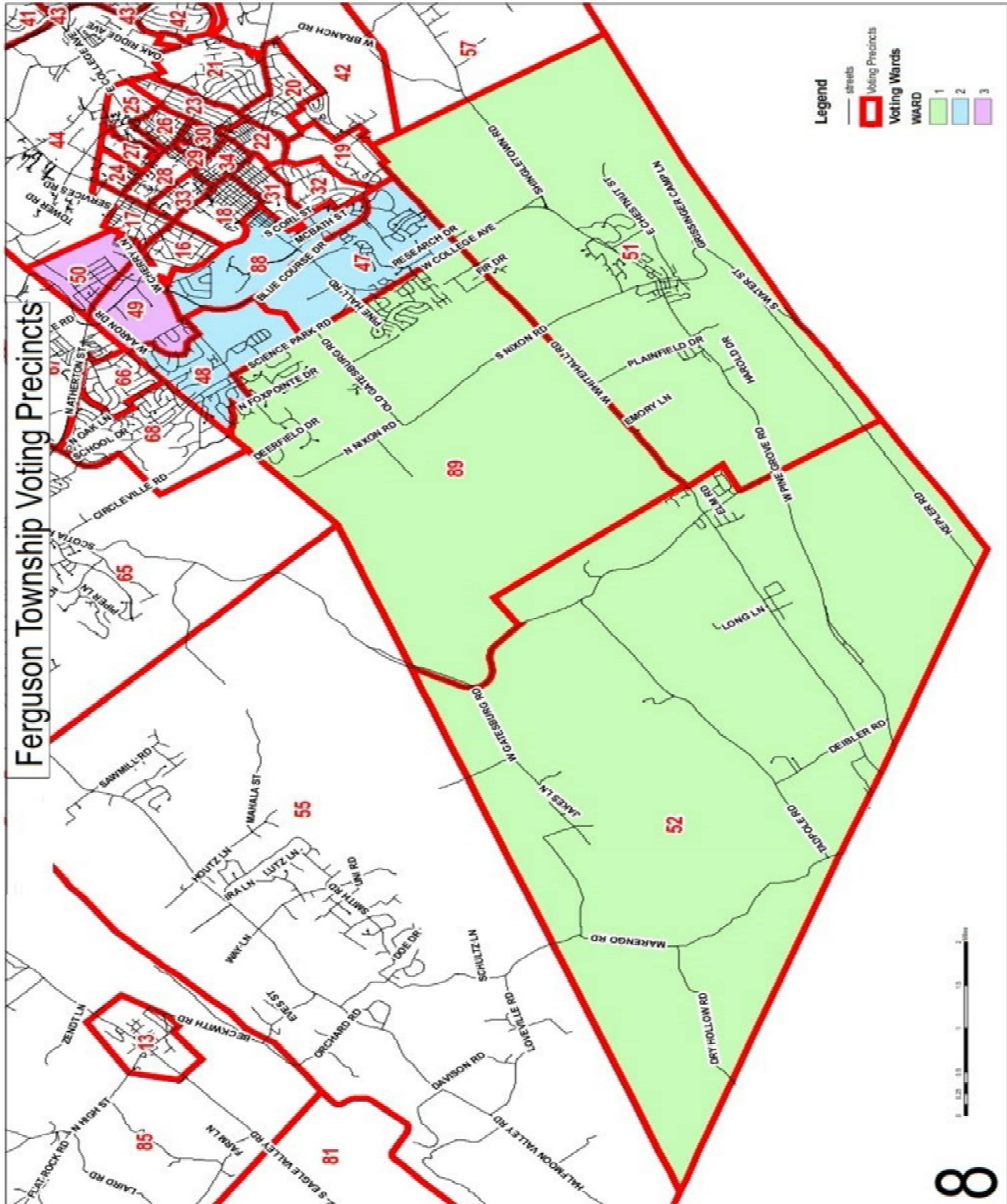
Collaborating with our neighboring municipalities to deliver cost-effective services. The Centre Region is home to one of the premier and oldest Council of Governments in the Commonwealth. For decades, the municipalities that comprise the Centre Region have recognized the benefits of regional cooperation to improve the effectiveness and efficiency of service delivery. It is our responsibility to maintain our commitment to the Centre Region Council of Governments and neighboring municipalities for programs where regional cooperation maximizes our return on investment.

Ethical and honest behavior. As elected officials and employees of the Township, every official, employee, and service provider to the Township is directly accountable to conduct themselves ethically and honestly. It is our responsibility to ensure that all who perform work for the Township operate with the highest standards of ethical and honest behavior.

2022-2026 Capital Improvement Plan

VOTING WARDS

Following is a map of the Township voting wards representing the residents.



2022-2026 Capital Improvement Plan

TOWNSHIP OFFICIAL MAP



2022-2026 Capital Improvement Plan

Chapter 2: Summary

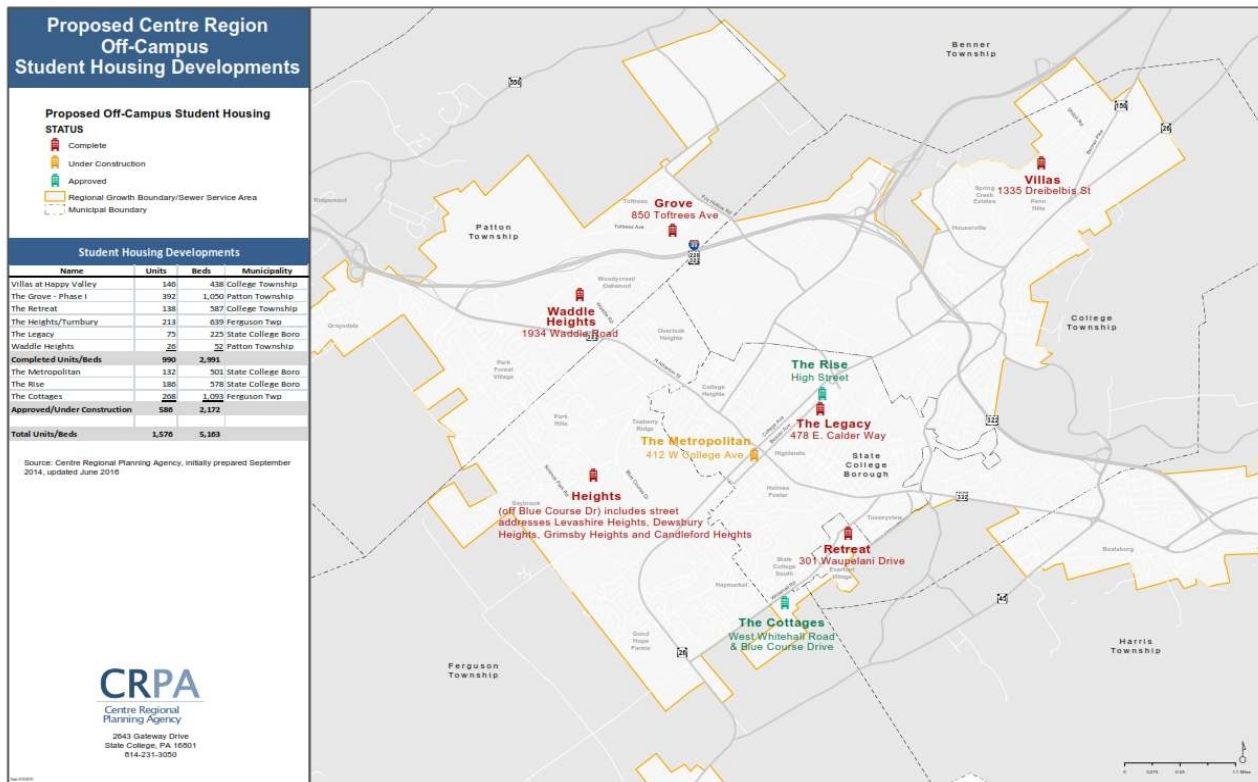
Plan Summary

This section provides an overview of fund balances, revenues, and expenditures for all funds except pension funds. The summary breaks out capital expenditures from operations. Operational costs are included in this section in an effort to project the effects on fund balances over the term of the plan. Without sufficient financial resources and fund balances, the program would not be feasible.

For the five years ending in 2026, the Township proposes spending **\$114 Million (including \$18 Million in interfund transfers) \$96 Million net** for all governmental funds. Since interfund transfers are internal transfers between funds, they can be deducted from the total in summary reports. Government funds do not include pension trust funds nor the Tom Tudek Memorial Trust Fund (even though the Township provides some funding for park projects).

Demographics

The Township encompasses an area of approximately 52 square miles and is home to 19,830 residents based on preliminary 2020 Census data. Several high-tech industries have found a home in Ferguson Township over the years, including Penn State, AccuWeather, Minitab, and Sound Technologies. The Township is also home to major research facilities of The Pennsylvania State University, one of the nation's premier agricultural and engineering institutions. The demographics have a large impact on the tax revenues collected and the cost of operations. Without a growing community, Township revenues would flatten while operating costs would continue to increase, leading to a strain on Township resources. However, unmitigated growth is unhealthy in the long term. By smartly managing growth, the Township will continue to operate soundly for many years to come.



2022-2026 Capital Improvement Plan

Since tax revenues are driven by population and age, identifying the demographics and trends provides important data for revenue projections. The following tables depict the Township population estimates and age groups.

Population Estimates	2021	2022	2023	2024	2025	2026
Based on Preliminary 2020 Census Data	19,830	20,028	20,228	20,430	20,634	20,840

2022-2026 Capital Improvement Plan

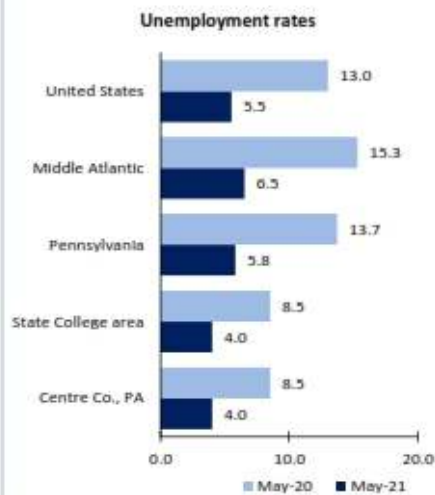
Following is a current map of Centre County as of June 2020. This data provides useful information when planning for the near future economics.

State College area Economic Summary

Updated July 01, 2021

This summary presents a sampling of economic information for the area; supplemental data are provided for regions and the nation. Subjects include **unemployment, employment, wages, prices, spending, and benefits**. All data are not seasonally adjusted and some may be subject to revision. Area definitions may differ by subject. For more area summaries and geographic definitions, see www.bls.gov/regions/economic-summaries.htm.

Unemployment rates for the nation and selected areas



Source: U.S. BLS, Local Area Unemployment Statistics.

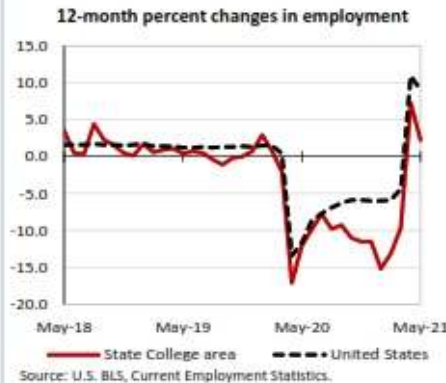
Average weekly wages for all industries by county

State College area, fourth quarter 2020
(U.S. = \$1,339; Area = \$1,149)



Source: U.S. BLS, Quarterly Census of Employment and Wages.

Over-the-year changes in employment on nonfarm payrolls and employment by major industry sector



Source: U.S. BLS, Current Employment Statistics.

State College area employment (number in thousands)	May 2021	Change from May 2020	
		Number	Percent
Total nonfarm	72.9	1.6	2.2
Mining, logging, and construction	-	-	-
Manufacturing	4.2	0.1	2.4
Trade, transportation, and utilities	8.9	0.8	9.9
Information	-	-	-
Financial activities	-	-	-
Professional and business services	5.8	0.1	1.8
Education and health services	9.0	0.7	7.9
Leisure and hospitality	5.0	2.4	75.0
Other services	-	-	-
Government	30.7	-2.4	-7.3

Source: U.S. BLS, Current Employment Statistics.

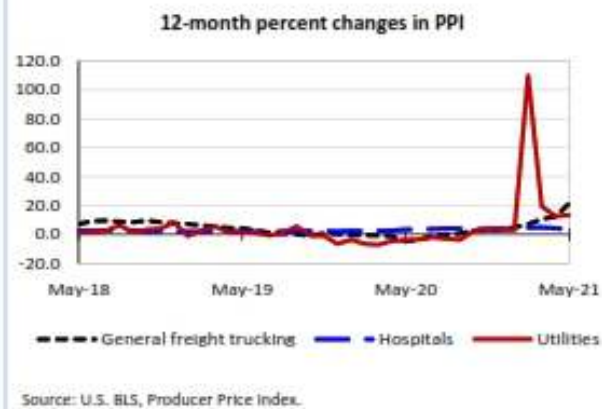


2022-2026 Capital Improvement Plan

Over-the-year change in the prices paid by urban consumers for selected categories



Over-the-year changes in the selling prices received by producers for selected industries nationwide



Average annual spending and percent distribution for selected categories



Average hourly wages for selected occupations

Occupation	State College area	United States
All occupations	\$25.51	\$27.07
General and operations managers	49.20	60.45
Accountants and auditors	34.03	39.26
Office clerks, general	17.88	18.16
Customer service representatives	14.43	18.51
Food preparation workers	14.21	12.90
Stockers and order fillers	13.89	14.91

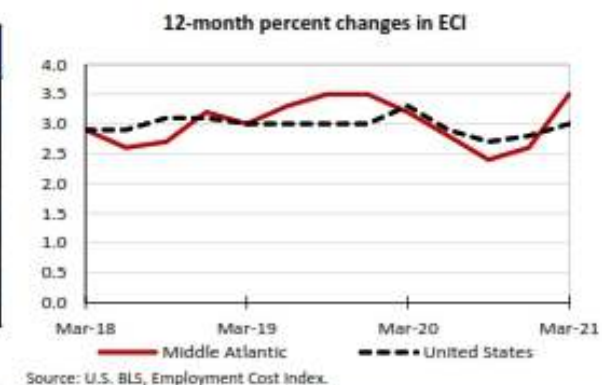
Source: U.S. BLS, Occupational Employment and Wage Statistics, May 2020.

Employer costs per hour worked for wages and selected employee benefits by geographic division

Private industry, March 2021	Middle Atlantic	United States
Total compensation	\$41.22	\$36.04
Wages and salaries	28.29	25.80
Total benefits	12.93	10.83
Paid leave	3.19	2.72
Vacation	1.61	1.39
Supplemental pay	1.59	1.27
Insurance	3.38	2.83
Retirement and savings	1.59	1.25
Legally required benefits	3.17	2.77

(1) The states that compose the Middle Atlantic census division are: NJ, NY, and PA.
Source: U.S. BLS, Employer Costs for Employee Compensation.

Over-the-year changes in wages and salaries



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2022-2026 Capital Improvement Plan

Fund Groups Defined

Governments use Fund Accounting, which is different from for-profit accounting in several ways. Most importantly, governments are accountable to the taxpayers and have public service goals rather than the profit motive. With this in mind, governments, including the Township, create funds to separate assets for specific purposes. Separating funds improves accountability and removes the risk that funds are not comingled with other general funds. Funds are classified into Fund Groups, which summarize the individual funds by type. The funds are described below:

The General Fund

The General Fund is the primary operating fund of the Township. The majority of revenues are deposited into this fund, and the majority of expenditures are spent out of this fund. This includes interfund transfers to other funds, making up a large portion of revenue in those particular funds.

The General Obligation Fund

The payer fund of the debt service for the Township. Payments include any direct bond or loan obligations. Indirect fees, such as the COG park and pool debt, are not included in the General Obligation Fund. These payments are made out of the General Fund and the Regional Capital Recreation Projects Fund.

The Capital Projects Funds

Reserved for projects restricted for specific purposes. Some funds have external restrictions (restrictions by outside parties), such as the Pine Grove Mills Street Light Fund. In contrast, others have Board of Supervisors restrictions, such as the Capital Reserve fund, the Regional Capital Recreation Projects Fund, and the Transportation Improvement Fund.

The Special Revenue Funds

Those funds that have a special assessment to obtain revenue rather than taxes. The Township adds a separate real estate assessment for street lighting and fire hydrants, while the state administers a fuel tax to help local governments maintain their roads. The state requires a separate Liquid Fuels Fund.

Stormwater Fund

The Township implemented a Stormwater Fund beginning in 2021 to segregate and manage a cost center associated with mitigating and treating stormwater generated from impervious area in the Township. The Fund includes revenue generated from a Stormwater Management Utility Fee, as well as interfund transfers from the General Fund and others as appropriate.

2022-2026 Capital Improvement Plan

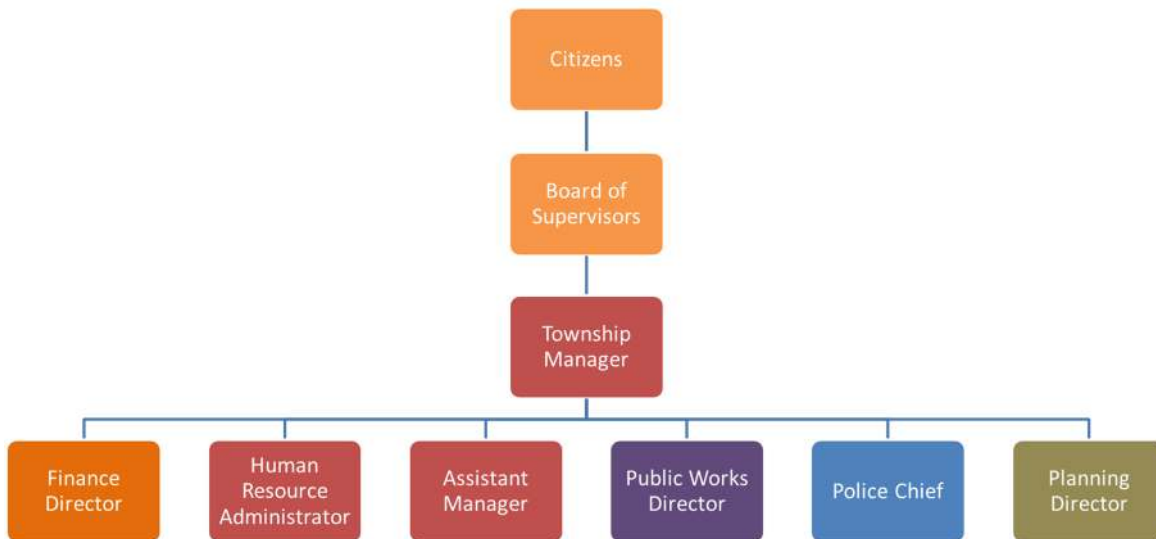
Fund and Department Relationships

The Township follows the PA State Chart of Accounts format. Pennsylvania recommends this format as explained below:

The account numbers and descriptions of accounts used in the DCED form DCED-CLGS-30, the annual audit, and financial report, are based on this chart of accounts. These account numbers and descriptions also are used in the Department of Transportation Form (DOT) MS-903, Treasurer Account Book, Form MS-965, Actual Use Report of State Funds, and Form MS-991, County Liquid Fuels Tax Fund Report. Both DCED and the DOT encourage the use of accounting systems based on the Chart of Accounts presented in this publication

The PA state chart of accounts dictates our fund and department layout. With this in mind, the Township assigns specific state funds and departments to specific individuals.

The Township Manager and department heads are responsible for all the Township activities and funds. This section describes the relationships of the departments with the funds.



It is best to organize the departments by the responsible person rather than the reverse. As the organization chart depicts, the senior staff is shown here

The responsible department heads are Administration & Human Resources, Finance & Tax, Public Works & Engineering, Police, and Planning Zoning. These individuals are responsible for all the accounts within the entire budget and funds.

The following table breaks down the responsibilities by the department heads

*Legend: GF=General Fund, CR=Capital Reserve Fund, TIF=Transportation Improvement Fund, PI=Park Improvement Fund, SW=Stormwater Fund, LF=Liquid Fuels

Responsible Department	Funds	Responsible Area
Township Manager	All	Responsible for the final document, Administration, Parks & Recreation, Tudek Park
Assistant Manager	GF, CR PI	Assists Manager in reviewing Administration, Parks & Recreation

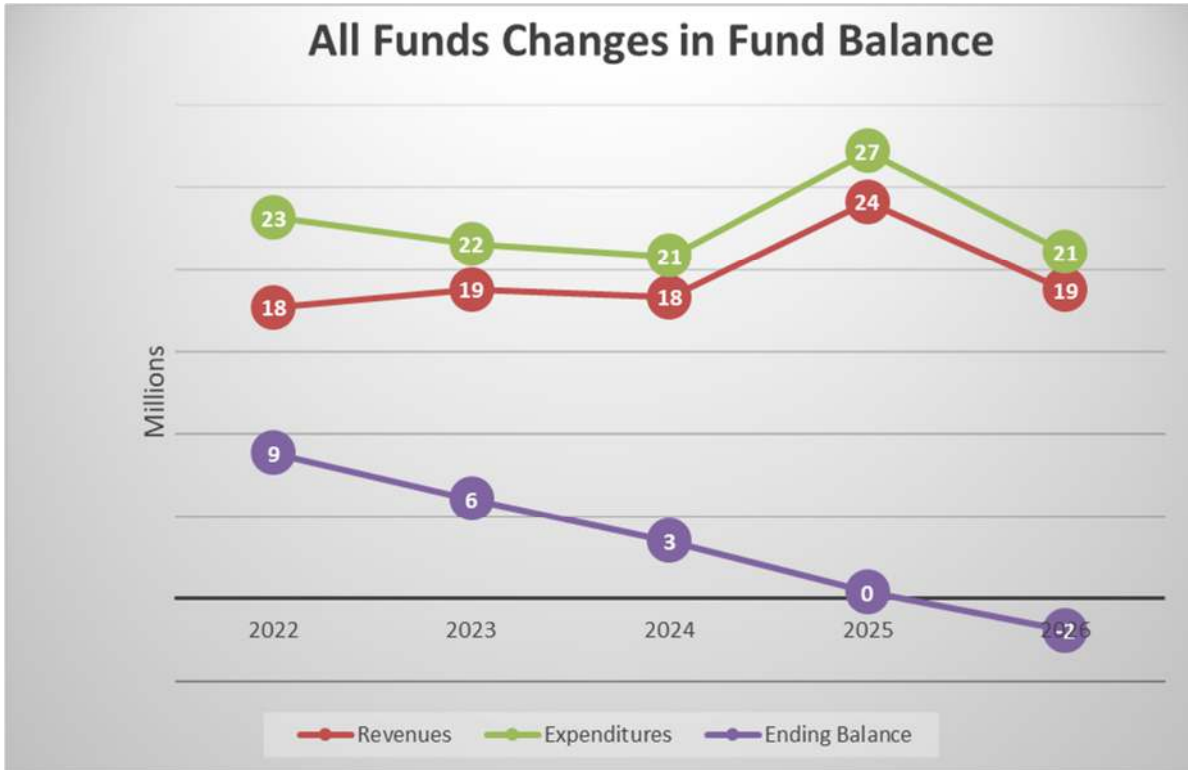
2022-2026 Capital Improvement Plan

Human Resource Administrator	GF	Assists in estimating salaries, wages, and benefits
Finance Director	All	Finance, Tax, IT, COG, Salaries & Benefits, Insurance, Pension plans
Police Chief	GF, CR	Police
Public Works Director	GF, CR, TIF, SW, LF	Engineering, Public Works Road Crew, Arborist, Buildings & Grounds
Planning & Zoning Director	GF, CR	Planning & Zoning

2022-2026 Capital Improvement Plan

Fund Balances

Over the years, the Township has maintained sound fund balances for operations and present and future capital expenditures. The Township uses cash reserves to purchase equipment and long-term investments rather than using debt.



All Funds	2022	2023	2024	2025	2026	TOTAL
Beginning Balance	14,326,943	8,827,913	5,979,184	3,432,919	342,255	14,326,943
Revenues	18,037,036	18,783,630	18,111,694	24,055,867	18,549,193	97,537,420
Expenditures	-23,536,066	-21,632,359	-20,657,960	-27,146,530	-20,864,005	-113,836,919
Ending Balance	8,827,913	5,979,184	3,432,919	342,255	-1,972,557	-1,972,557
Fund Balance % of Expenditures	38%	28%	16%	2%	-9%	

2022-2026 Capital Improvement Plan

Sinking Funds

The Township uses “sinking funds” to accumulate money for various specific needs. These sinking funds are bank accounts with funding, rather than just assignments of funds. As such, the money is segregated from other funds of the Township, much like having a designated fund. These sinking funds are subsets of the overall fund in which they are located. It is important to note that while the funds are segregated from the other funds, any spending out of the sinking funds will need to be budgeted.

According to the Financial Dictionary, a sinking fund is defined as a fund or account into which a person or company deposits money regularly to repay some debt or other liability that will come due in the future. For example, if one has a loan with a balloon maturity of seven years, one may put money into a sinking fund for seven years to be ready to pay off the principal when it comes due. Some bonds have sinking fund provisions, requiring the issuer to put money aside to repay bondholders at maturity.

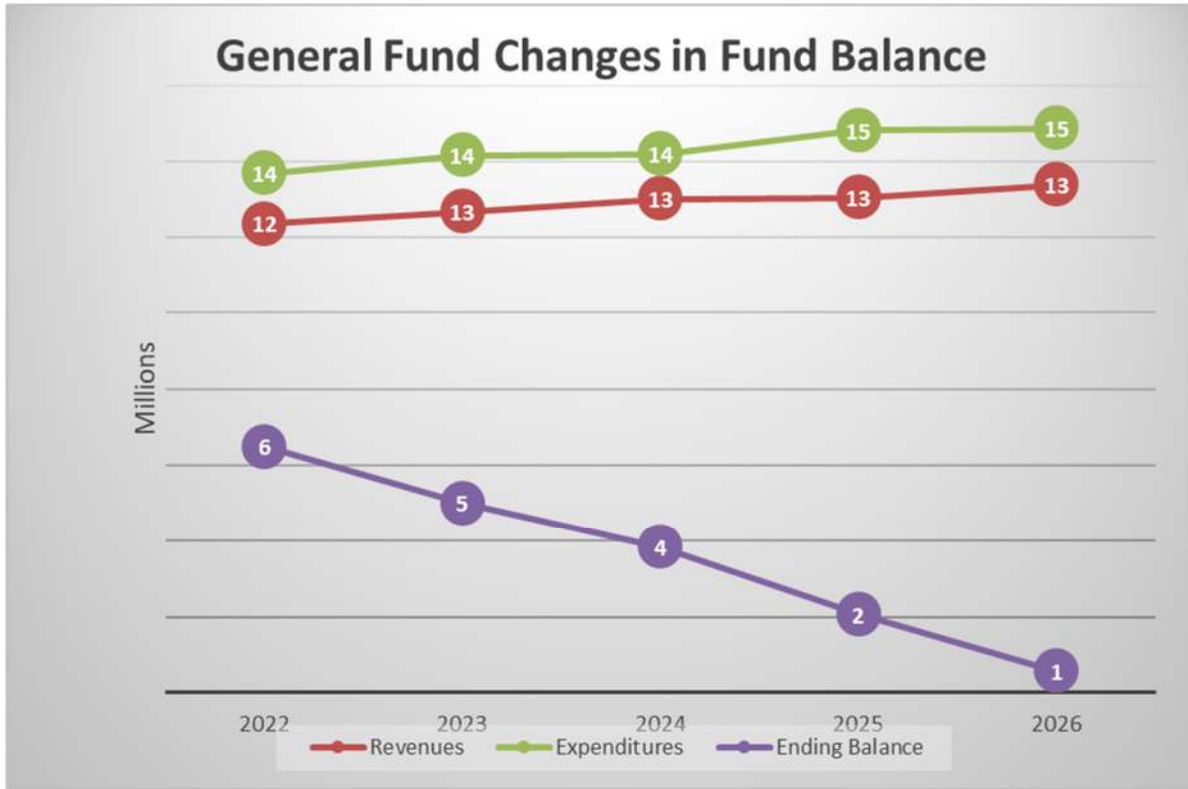
Such sinking funds include, but are not limited to, the Building Equipment Replacement Fund, the Public Works Equipment Replacement Fund, and the Wellness Fund.

Committed Fund Balances

The Township uses Committed Fund balances for certain replacement funds, such as Public Works Equipment replacements and Building Equipment replacements. These replacement accounts are included in the total fund balance for the Capital Reserve Fund. These funds are reserved by the township for replacement of existing equipment as needed. Sinking funds will appear in the Operating Budget as Committed Fund Balances to properly account for their full amounts.

2022-2026 Capital Improvement Plan

General Fund



General Fund (01)	2022	2023	2024	2025	2026	TOTAL
Beginning Balance	7,810,726	6,484,390	5,003,517	3,826,828	2,056,672	7,810,726
Revenues	12,357,872	12,677,436	13,005,885	13,036,535	13,375,045	64,452,773
Expenditures	-13,684,208	-14,158,309	-14,182,574	-14,806,692	-14,871,628	-71,703,410
Ending Balance	6,484,390	5,003,517	3,826,828	2,056,672	560,089	560,089
Fund Balance % of Expenditures	47%	35%	27%	15%	4%	

2022-2026 Capital Improvement Plan

Capital Projects Funds

Ag Preservation Fund (19)	2022	2023	2024	2025	2026	TOTAL
Beginning Balance	19,639	44,639	44,639	69,639	69,639	19,639
Revenues	25,000	0	25,000	0	25,000	75,000
Expenditures	0	0	0	0	0	0
Ending Balance	44,639	44,639	69,639	69,639	94,639	94,639
Stormwater Fund (20)	2022	2023	2024	2025	2026	TOTAL
Beginning Balance	49,947	-1,052,210	-932,325	-847,561	-549,564	49,947
Revenues	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	5,750,000
Expenditures	-2,252,157	-1,030,115	-1,065,236	-852,003	-890,494	-6,090,005
Ending Balance	-1,052,210	-932,325	-847,561	-549,564	-290,058	-290,058
Capital Reserve Fund (30)	2022	2023	2024	2025	2026	TOTAL
Beginning Balance	0	-63,782	427,560	232,294	606,854	0
Revenues	1,259,600	1,509,600	1,009,600	4,145,122	1,203,723	9,127,645
Expenditures	-1,323,382	-1,018,258	-1,204,866	-3,770,562	-919,220	-8,236,288
Ending Balance	-63,782	427,560	232,294	606,854	891,357	891,357
Reg Cap Rec Projects Fund (31)	2022	2023	2024	2025	2026	TOTAL
Beginning Balance	1,503,921	883,921	763,921	643,921	523,921	1,503,921
Revenues	0	0	0	0	0	0
Expenditures	-620,000	-120,000	-120,000	-120,000	-120,000	-1,100,000
Ending Balance	883,921	763,921	643,921	523,921	403,921	403,921
Transportation Imp Fund (32)	2022	2023	2024	2025	2026	TOTAL
Beginning Balance	3,762,615	1,842,219	171,048	-987,001	-2,194,050	3,762,615
Revenues	1,338,134	1,584,830	1,393,951	1,396,951	1,422,508	7,136,373
Expenditures	-3,258,530	-3,256,000	-2,552,000	-2,604,000	-2,443,000	-14,113,530
Ending Balance	1,842,219	171,048	-987,001	-2,194,050	-3,214,542	-3,214,542
PGM Streetlight Fund (33)	2022	2023	2024	2025	2026	TOTAL
Beginning Balance	20,649	20,649	20,649	20,649	20,649	20,649
Revenues	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0
Ending Balance	20,649	20,649	20,649	20,649	20,649	20,649
Park Improvement Fund (34)	2022	2023	2024	2025	2026	TOTAL
Beginning Balance	96,518	8,658	1,158	203,658	11,158	96,518
Revenues	650,000	600,000	260,000	210,000	100,000	1,820,000
Expenditures	-737,860	-607,500	-57,500	-402,500	-77,500	-1,882,860
Ending Balance	8,658	1,158	203,658	11,158	33,658	33,658

2022-2026 Capital Improvement Plan

Special Revenue Funds

Streetlight Fund (02)	2022	2023	2024	2025	2026	TOTAL
Beginning Balance	-17,996	-10,661	-3,515	3,414	9,216	-17,996
Revenues	27,810	28,644	29,504	29,504	30,389	145,850
Expenditures	-20,475	-21,499	-22,574	-23,702	-24,887	-113,137
Ending Balance	-10,661	-3,515	3,414	9,216	14,717	14,717
Hydrant Fund (03)	2022	2023	2024	2025	2026	TOTAL
Beginning Balance	-72,639	-47,093	-23,271	-1,346	13,717	-72,639
Revenues	150,000	154,500	159,135	159,135	163,909	786,679
Expenditures	-124,454	-130,677	-137,211	-144,072	-151,275	-687,689
Ending Balance	-47,093	-23,271	-1,346	13,717	26,351	26,351
Liquid Fuels Fund (35)	2022	2023	2024	2025	2026	TOTAL
Beginning Balance	831,520	645,140	433,760	196,380	-298,000	831,520
Revenues	618,620	618,620	618,620	618,620	618,620	3,093,100
Expenditures	-805,000	-830,000	-856,000	-1,113,000	-906,000	-4,510,000
Ending Balance	645,140	433,760	196,380	-298,000	-585,380	-585,380

General Obligation Fund

General Obligation Fund (16)	2022	2023	2024	2025	2026	TOTAL
Beginning Balance	322,043	72,043	72,043	72,043	72,043	322,043
Revenues	460,000	460,000	460,000	3,310,000	460,000	5,150,000
Expenditures	-710,000	-460,000	-460,000	-3,310,000	-460,000	-5,400,000
Ending Balance	72,043	72,043	72,043	72,043	72,043	72,043

2022-2026 Capital Improvement Plan

Chapter 3: Revenue Details

Revenue Projections

Township revenues are made up of tax collections, payments-in-lieu of taxes, grant receipts, loan proceeds, permitting and license fees, fines, departmental earnings, interest, and other miscellaneous receipts. Overall, the revenue changes are a combination of these items and are represented in the table below

The Liquid Fuels fund includes a 1% annual increase in revenue growth. The Hydrant and Street Light Funds revenues are adjusted following expenditures to maintain a positive fund balance, taking into consideration the spending out of those funds.

Fund Group	2022	2023	2024	2025	2026	TOTAL
General Fund (01)	12,357,872	12,677,436	13,005,885	13,036,535	13,375,045	64,452,773
Capital Projects Funds	4,422,734	4,844,430	3,838,551	6,902,073	3,901,230	23,909,018
Special Revenue Funds	796,430	801,764	807,259	807,259	812,918	4,025,629
General Obligation Fund (16)	460,000	460,000	460,000	3,310,000	460,000	5,150,000
Total	18,037,036	18,783,630	18,111,694	24,055,867	18,549,193	97,537,420
Group change %	7.2%	4.1%	-3.6%	28.1%	2.4%	
General Fund change %	2.6%	2.6%	2.6%	2.8%	2.8%	
Other General Fund Revenue	963,014	991,904	1,021,661	1,052,311	1,083,880	5,112,769
Capital Projects Funds	2022	2023	2024	2025	2026	TOTAL
Ag Preservation (19)	25,000	0	25,000	0	25,000	75,000
Stormwater Fund (20)	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	5,750,000
Capital Reserve (30)	1,259,600	1,509,600	1,009,600	4,145,122	1,203,723	9,127,645
Regional Capital Rec Projects (31)	0	0	0	0	0	0
Transportation Improvement (32)	1,338,134	1,584,830	1,393,951	1,396,951	1,422,508	7,136,373
Pine Grove Mills Street Lights (33)	0	0	0	0	0	0
Park Improvement (34)	650,000	600,000	260,000	210,000	100,000	1,820,000
Total	4,422,734	4,844,430	3,838,551	6,902,073	3,901,230	23,909,018
Special Revenue Funds	2022	2023	2024	2025	2026	TOTAL
Street Light (02)	27,810	28,644	29,504	29,504	30,389	145,850
Hydrant (03)	150,000	154,500	159,135	159,135	163,909	786,679
Liquid Fuels (35)	618,620	618,620	618,620	618,620	618,620	3,093,100
Total	796,430	801,764	807,259	807,259	812,918	4,025,629
Grant/Loan Summary by Fund	2022	2023	2024	2025	2026	TOTAL
General Fund (01)	1,096,185	77,649	77,649	77,649	77,649	1,406,781
GOA Fund (16)	0	0	0	2,850,000	0	2,850,000
Stormwater Fund (20)	0	0	0	0	0	0
Capital Reserve Fund (30)	9,600	509,600	9,600	295,122	203,723	1,027,645
Regional Capital Rec Projects (31)	0	0	0	0	0	0
Transportation Improvement Fund (32)	108,000	334,000	122,000	125,000	129,000	818,000
Park Improvement Fund (34)	0	300,000	160,000	0	0	460,000
Liquid Fuels Fund (35)	618,620	618,620	618,620	618,620	618,620	3,093,100
Total	1,832,405	1,839,869	987,869	3,966,391	1,028,992	9,655,526

2022-2026 Capital Improvement Plan

Interfund Transfers

Funding for many of the capital funds is derived from transfers from the General Fund and debt proceeds from the General Obligation Fund. These transfers, whether mandated or not, have a direct impact on the General Fund balance and the associated capital funds. The following table details the projected transfers during the term of the CIP.

Interfund Transfers In (from GF)	2022	2023	2024	2025	2026	TOTAL
General Obligation Fund (16)	460,000	460,000	460,000	460,000	460,000	2,300,000
Ag Preservation (19)	25,000	0	25,000	0	25,000	75,000
Stormwater Fund (20)	0	0	0	0	0	0
Capital Reserve (30)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Transportation Improvement Fund (32)	1,230,134	1,250,830	1,271,951	1,271,951	1,293,508	6,318,373
Park Improvement Fund (34)	150,000	300,000	100,000	210,000	100,000	860,000
Liquid Fuels (35)	0	0	0	0	0	0
Total	2,865,134	3,010,830	2,856,951	2,941,951	2,878,508	14,553,373

GOA Transfers (16)	2022	2023	2024	2025	2026	TOTAL
Capital Reserve (30)	250,000	0	0	2,850,000	0	3,100,000
TIF (32)	0	0	0	0	0	0
Total	250,000	0	0	2,850,000	0	3,100,000

RCPF Transfers (31)	2022	2023	2024	2025	2026	TOTAL
Park Improvement Fund (34)	500,000	0	0	0	0	500,000
Total	500,000	0	0	0	0	500,000

Tax Revenue Projections

The tax revenues make up some 65% of the total Township revenue on average, depending on if there are any loan proceeds.

The General Fund revenue projections include annual increases based on the type of revenue source. Each source has a different projected growth. Earned income taxes are expected to increase at 3.0%, Real Estate taxes, and Local Services taxes at 2.0%, and Transfer taxes with 1% projected increases.

Tax Revenue	2022	2023	2024	2025	2026	TOTAL
Real Estate Taxes	1,519,120	1,549,503	1,580,493	1,580,493	1,612,103	7,841,712
Earned Income Taxes	7,888,166	8,124,811	8,368,555	8,368,555	8,619,612	41,369,698
Transfer Taxes	1,610,562	1,626,667	1,642,934	1,642,934	1,659,363	8,182,460
Local Services Taxes	377,011	384,551	392,242	392,242	400,087	1,946,134
Total	11,394,859	11,685,532	11,984,224	11,984,224	12,291,165	59,340,003

Average EIT per Resident	393.86	401.66	409.62	405.57	413.61	
Average Total Tax per Resident	568.95	577.69	586.60	580.80	589.79	
Percentage of Total Revenue	63.2%	62.2%	66.2%	49.8%	66.3%	

2022-2026 Capital Improvement Plan

Tax Considerations

The Township maintains a fiscally responsible approach to budgeting. Increases in tax rates have not occurred on any frequent basis. Instead, the Township relies on annual revenue increases from a growing tax base. At this time, there is no projected tax increase included in the CIP; however, there is a consideration of the implementation of a stormwater management fee. The local economic conditions have historically been positive and have led to increased Earned Income Tax revenues and increased Transfer Tax revenues. The Township is also aggressively pursuing state and federal grant funding. Grant revenue has been very beneficial to the Township finances. Combined with fiscal restraint, the Township maintains strong financial footing.

In 2020, the impact of the COVID-19 pandemic has affected our confidence in the Township's financial future. It is unknown how severe this impact will be, but staff and the Board will continue to monitor trends and changes in revenue collection throughout the term of this CIP and beyond.

Grant Revenue Projections

Grant revenue assists the Township in many ways. It is one way to provide additional revenue for projects without raising taxes or cutting expenditures elsewhere. Many federal grants are administered by the state and doled out to local governments under federal mandates. One such grant is the DUI grant that police receive to offset the costs of checkpoints and DUI enforcement.

The state provides special funding from its tax collections, such as the Liquid Fuels grants or DCNR recycling grants. Additionally, the state provides funding for parks and open space and to preserve farmland from development.

The Township works hard to take advantage of grant money available as a way to provide additional benefits to the residents without raising local taxes to pay for them. However, many of these grants are competitive and cannot be relied upon as guaranteed revenue sources each year.

Other contributions include loan proceeds, developer payments for the Regional Capital Recreation Projects, and several Right of Way agreements.

Other Grant Funding Efforts

As allowed by the funding agency, either annually, bi-annually, or as announced, staff seeks out and applies for grant funding from various agencies.

County Liquid Fuels Grant: Every year, public works staff apply for a County Liquid Fuels Grant, typically around \$30,000 to assist with a capital paving project. The grant is generally awarded every other year.

Automated Red Light Enforcement Grant: For the current CIP, subject to the installation of new hardware and software through an ARLE grant, traffic signal performance will be optimized on a more frequent basis than in the past, annually, or more frequently.

Green-Light Go Grant: Staff will continue to apply for GLG grant funding as it is available for traffic signal improvements.

Recycling Grant Act 101 Section 902 Recycling Program Grant: This program administered by PADEP provides funding to municipalities for recycling equipment. When grants are available, the Township will apply to reduce the cost that the taxpayers will bear for public works equipment.

2022-2026 Capital Improvement Plan

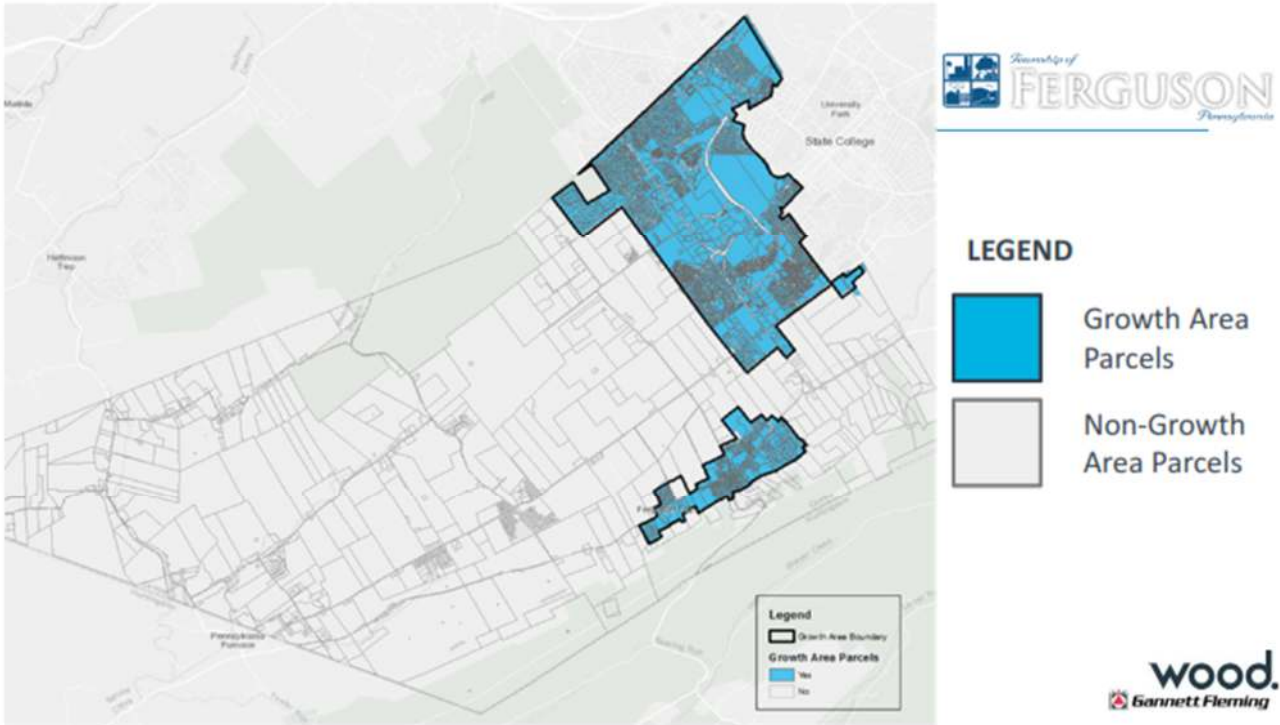
GRANT/LOAN TABLE								
Grant/Loan/Contributions Detail	Fund	Type	2022	2023	2024	2025	2026	TOTAL
ARLE Grant	TIF	G		216,000				216,000
Buckle Up Program	GF	G	4,500	4,500	4,500	4,500	4,500	22,500
Cecil Irvin Park Improvements	PI	G			160,000			160,000
CR Codes Rent of Fire Trailer	CR	C	9,600	9,600	9,600	9,600	9,600	48,000
Drive Safe Program	GF	G	3,000	3,000	3,000	3,000	3,000	15,000
DUI Enforcement	GF	G	43,435	43,435	43,435	43,435	43,435	217,175
Green Light Go Green grant	TIF	G	108,000	118,000	122,000	125,000	129,000	602,000
Liquid Fuels	LF	G	573,500	573,500	573,500	573,500	573,500	2,867,500
Liquid Fuels Turnback	LF	G	45,120	45,120	45,120	45,120	45,120	225,600
Loan Proceeds for new fire station	GOA	L				2,850,000		2,850,000
State Grant for one-person leaf collector	CR	G				285,522		285,522
DEP State grant for rear steer brush collector	CR	G					194,123	194,123
American Rescue Plan one time contribution	GF	G	1,018,536					1,018,536
Veterans Memorial @ Louis E Silvi Field	PI	G		50,000				50,000
Northern ITS Cable Right of Way	GF	C	22,144	22,144	22,144	22,144	22,144	110,720
Park Hills Drainageway Grant	CR	G		500,000				500,000
Suburban Park Improvements	PI	G		250,000				250,000
Suneysis Right of Way	GF	C	4,570	4,570	4,570	4,570	4,570	22,850
Tudek Park Phase 3A	PI	G						0
Total			1,832,405	1,839,869	987,869	3,966,391	1,028,992	9,655,526
Grant/Loan Summary by Fund	Fund		2022	2023	2024	2025	2026	TOTAL
General Fund (01)	GF		1,096,185	77,649	77,649	77,649	77,649	1,406,781
GOA Fund (16)	GOA		0	0	0	2,850,000	0	2,850,000
Stormwater Fund (20)	SW		0	0	0	0	0	0
Capital Reserve Fund (30)	CR		9,600	509,600	9,600	295,122	203,723	1,027,645
Regional Capital Rec Projects (31)	RCRP		0	0	0	0	0	0
Transportation Improvement Fund (32)	TIF		108,000	334,000	122,000	125,000	129,000	818,000
Park Improvement Fund (34)	PI		0	300,000	160,000	0	0	460,000
Liquid Fuels Fund (35)	LF		618,620	618,620	618,620	618,620	618,620	3,093,100
Total			1,832,405	1,839,869	987,869	3,966,391	1,028,992	9,655,526
Grant/Loan Summary by Type	Type		2022	2023	2024	2025	2026	TOTAL
Grants	G		1,796,091	1,803,555	951,555	1,080,077	992,678	6,623,956
Contributions	C		36,314	36,314	36,314	36,314	36,314	181,570
Loans	L		0	0	0	2,850,000	0	2,850,000
Total			1,832,405	1,839,869	987,869	3,966,391	1,028,992	9,655,526

2022-2026 Capital Improvement Plan

Stormwater Fee

Ferguson Township’s stormwater liabilities are substantial, equating to approximately \$1.5 million per year for capital projects, maintenance obligations, compliance with state and federal permit requirements, and more. Effective in 2022, the Township established a Stormwater Management Utility Fee to provide a stable revenue stream to fund these obligations and stabilize the Township’s financial position for the foreseeable future. The fee is equitable and assessed to all property owners in the Township. It is segregated from other cost centers of the Township to properly account for the revenue and provide transparency and accountability to our residents.

The fee is calculated using the square footage of impervious area on a property as determined by satellite data. The fee structure also dictates the amount of an assessment. Property owners are charged, regardless of property use or taxable status, based on their impervious area the level of service in which they reside. For example, properties outside the Regional Growth Boundary, which typically have a reduced level of service related to stormwater management, are assessed at a lower rate than other properties situated within the Regional Growth Boundary.



2022-2026 Capital Improvement Plan

Chapter 4: Expenditure Details

Expenditure Projections Summary

Fund Group	2022	2023	2024	2025	2026	TOTAL
General Fund (01)	13,684,208	14,158,309	14,182,574	14,806,692	14,871,628	71,703,410
Capital Projects Funds	8,191,929	6,031,873	4,999,602	7,749,065	4,450,214	31,422,683
Special Revenue Funds	949,929	982,176	1,015,785	1,280,774	1,082,163	5,310,826
Debt Service (16)	710,000	460,000	460,000	3,310,000	460,000	5,400,000
Total	23,536,066	21,632,359	20,657,960	27,146,530	20,864,005	113,836,919
Capital Projects						
Capital Projects	2022	2023	2024	2025	2026	TOTAL
Ag Preservation (19)						0
Stormwater Fund (20)	2,252,157	1,030,115	1,065,236	852,003	890,494	6,090,005
Capital Reserve (30)	1,323,382	1,018,258	1,204,866	3,770,562	919,220	8,236,288
Regional Capital Rec Projects (31)	620,000	120,000	120,000	120,000	120,000	1,100,000
Transportation Improvement (32)	3,258,530	3,256,000	2,552,000	2,604,000	2,443,000	14,113,530
Pine Grove Mills Street Lights (33)	0	0	0	0	0	0
Park Improvement (34)	737,860	607,500	57,500	402,500	77,500	1,882,860
Total	8,191,929	6,031,873	4,999,602	7,749,065	4,450,214	31,422,683
Capital Reserve Fund (30)						
Capital Reserve Fund (30)	2022	2023	2024	2025	2026	TOTAL
Administration	25,000	75,500	0	0	0	100,500
Finance	20,500	16,500	16,500	16,500	16,500	86,500
IT	146,590	108,900	130,370	68,889	53,847	508,596
Buildings New	117,986	102,000	429,500	2,898,620	2,000	3,550,106
Buildings Replacements	118,900	68,400	31,300	17,230	14,050	249,880
Police Vehicles	117,200	183,600	171,400	157,400	157,400	787,000
Police Equipment	29,993	100,145	29,395	47,495	64,745	271,773
Planning	50,000	75,000	100,000	0	0	225,000
Public Works New Equipment	453,463	29,213	20,001	61,678	43,278	607,633
Public Works Replacements	216,250	231,500	248,900	475,250	539,900	1,711,800
Arborist	27,500	27,500	27,500	27,500	27,500	137,500
Total	1,323,382	1,018,258	1,204,866	3,770,562	919,220	8,236,288
Roads & Other						
Roads & Other	2022	2023	2024	2025	2026	TOTAL
Liquid Fuels (35)	805,000	830,000	856,000	1,113,000	906,000	4,510,000
Capital Reserve (30)	0	0	0	0	0	0
Transportation Improvement (32)	3,258,530	3,256,000	2,552,000	2,604,000	2,443,000	14,113,530
Total	4,063,530	4,086,000	3,408,000	3,717,000	3,349,000	18,623,530
Stormwater Fund Detail (20)						
Stormwater Fund Detail (20)	2022	2023	2024	2025	2026	TOTAL
Salaries & Benefits						0
New Staffing & Benefits	104,907	261,939	271,152	280,715	290,642	1,209,355
Total	104,907	261,939	271,152	280,715	290,642	1,209,355
Special Revenue						
Special Revenue	2022	2023	2024	2025	2026	TOTAL
Street Light (02)	20,475	21,499	22,574	23,702	24,887	113,137
Hydrant (03)	124,454	130,677	137,211	144,072	151,275	687,689
Liquid Fuels (35)	805,000	830,000	856,000	1,113,000	906,000	4,510,000
Total	949,929	982,176	1,015,785	1,280,774	1,082,163	5,310,826

2022-2026 Capital Improvement Plan

Department Capital Requests

Each department request represents individual department forecasted needs for equipment or projects. The scope or the timing of the requests may change as more current information is obtained, the technology changes, or the direction of the plan changes. These requests are best estimates of the future costs given available information at the time of the printing.

General Fund Expenditures

The following table represents the expenditure details for the general fund. The General Fund expenditures are the major operating costs in the CIP. The interfund transfers out are also displayed for your reference.

General Fund Detail (01)	2022	2023	2024	2025	2026	TOTAL
Salaries & Benefits	6,621,167	6,819,802	6,819,802	7,024,396	7,024,396	34,309,563
New Staffing & Benefits	369,835	384,764	505,451	719,964	787,389	2,767,402
COG Programs	1,968,670	2,027,730	2,027,730	2,088,562	2,088,562	10,201,254
Other Expenses	1,859,402	1,915,184	1,972,640	2,031,819	2,092,773	9,871,818
Transfers Out	2,865,134	3,010,830	2,856,951	2,941,951	2,878,508	14,553,373
Total	13,684,208	14,158,309	14,182,574	14,806,692	14,871,628	71,703,410

Interfund Transfers

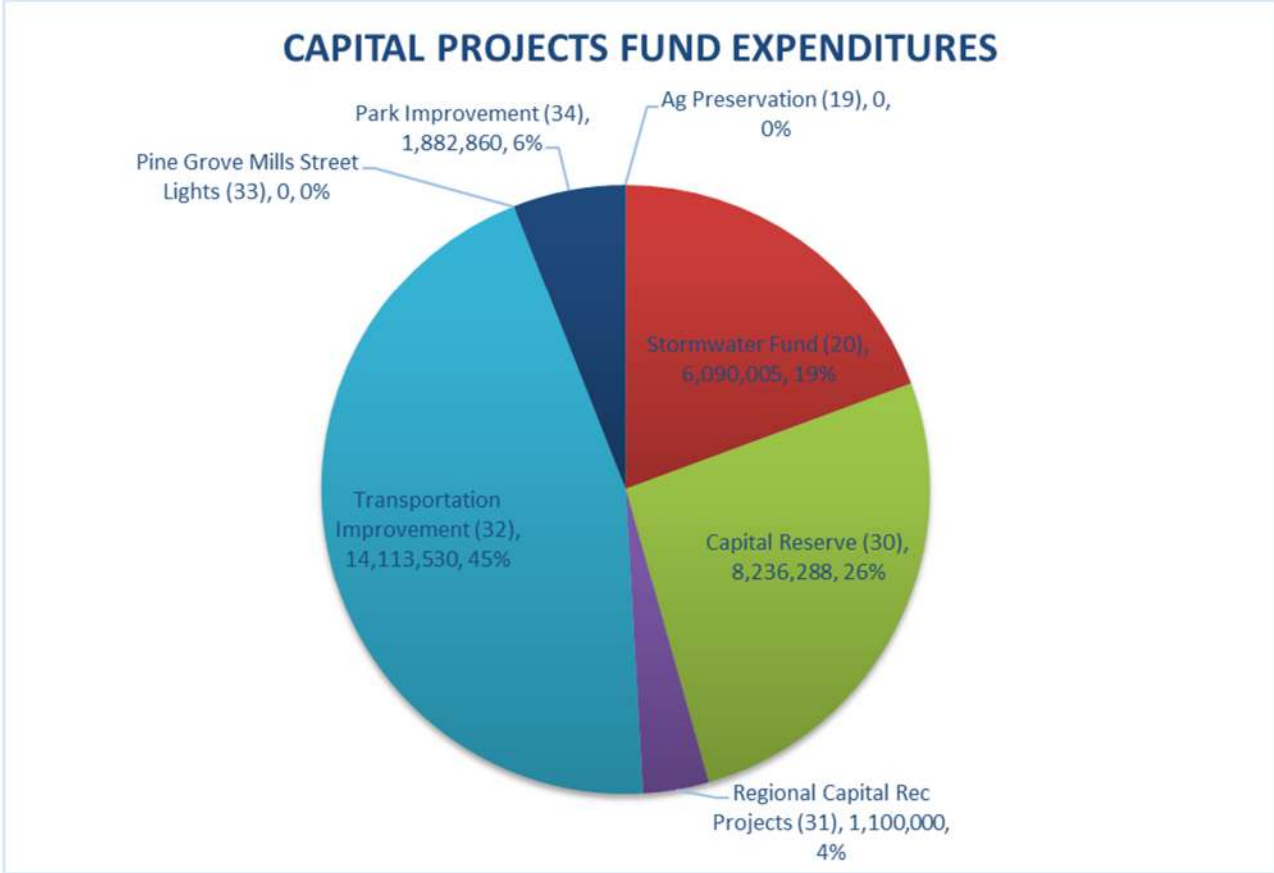
General Fund Transfers Out (01)	2022	2023	2024	2025	2026	TOTAL
General Obligation Fund (16)	460,000	460,000	460,000	460,000	460,000	2,300,000
Ag Preservation (19)	25,000		25,000		25,000	75,000
Stormwater Fund (20)						0
Capital Reserve (30)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Transportation Improvement Fund (32)	1,230,134	1,250,830	1,271,951	1,271,951	1,293,508	6,318,373
Park Improvement Fund (34)	150,000	300,000	100,000	210,000	100,000	860,000
Liquid Fuels (35)						0
Total	2,865,134	3,010,830	2,856,951	2,941,951	2,878,508	14,553,373

GOA Transfers Out (16)	2022	2023	2024	2025	2026	TOTAL
Capital Reserve (30)	250,000	0	0	2,850,000	0	3,100,000
TIF (32)	0	0	0	0	0	0
Total	250,000	0	0	2,850,000	0	3,100,000

RCPF Transfers Out (31)	2022	2023	2024	2025	2026	TOTAL
Park Improvement Fund (34)	500,000	0	0	0	0	500,000
Total	500,000	0	0	0	0	500,000

2022-2026 Capital Improvement Plan

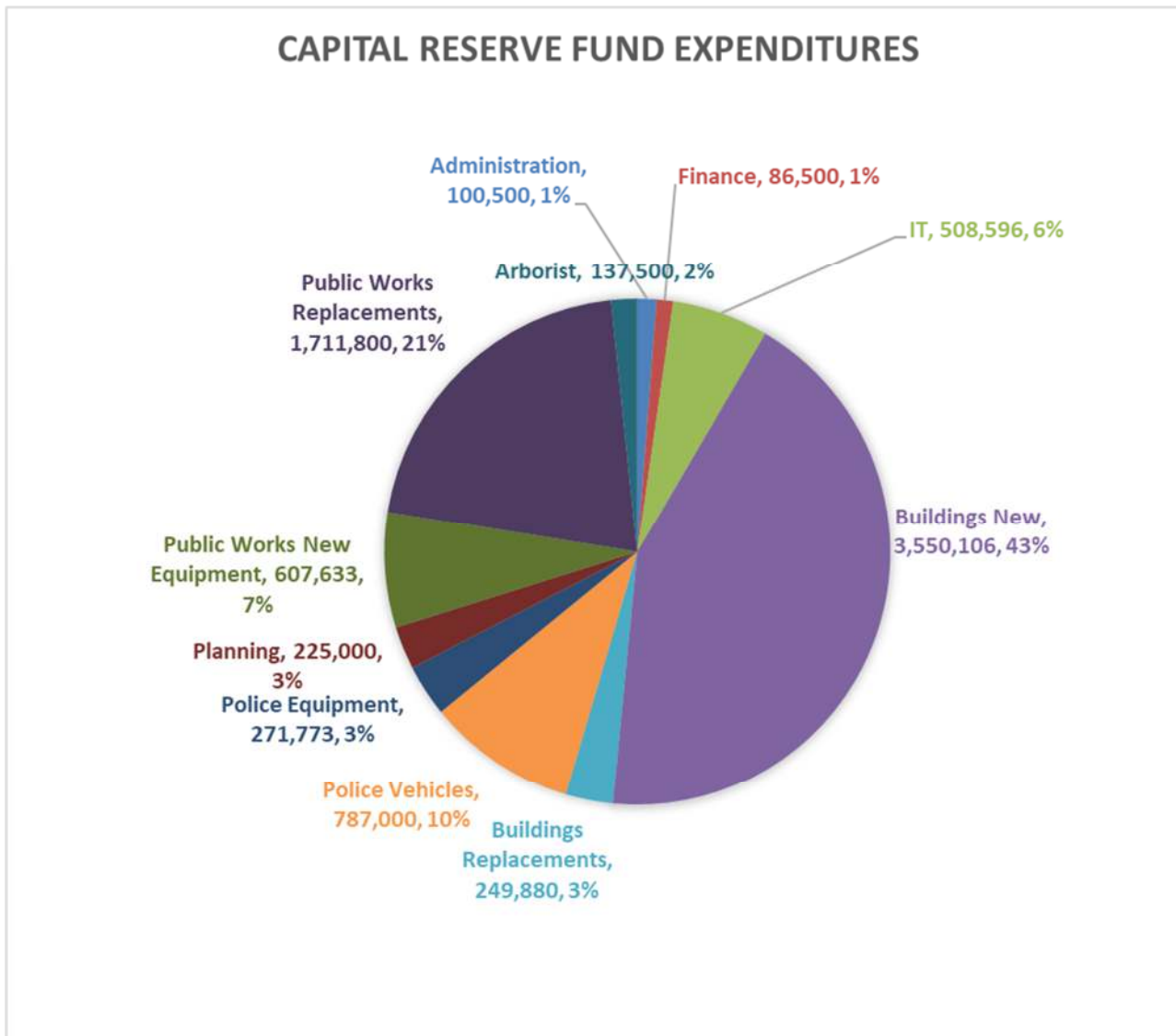
As mentioned previously, the **Capital Projects Funds** are reserved for projects restricted for specific purposes. Some funds have external restrictions, such as the Pine Grove Mills Street Light Fund while others have Board of Supervisors restrictions, such as the Capital Reserve fund, the Regional Capital Recreation Projects Fund, and the Transportation Improvement Fund



2022-2026 Capital Improvement Plan

Capital Reserve Fund Expenditures

The Capital Reserve Fund represents the proposed Capital Equipment Expenditures over the five years of the Capital Improvement plan broken down by department.



2022-2026 Capital Improvement Plan

Staffing

The number of Township “Full-time Equivalents,” a measure of employment based on the number of hours paid for all staff, helps determine the rate of change in the staffing levels of the Township. One FTE is equivalent to 2080 hours worked. The proposed table is included for your reference. The resident per FTE provides information as to the relative size of the Township staff for the number of residents served. It can be used as a benchmark against other municipalities to compare staffing levels and related costs.

FERGUSON TOWNSHIP FULL TIME EQUIVALENTS					
	2022	2023	2024	2025	2026
Residents/FTE					
Population	20,028	20,228	20,430	20,634	20,840
FTES (including new staff)					
Elected Officials	2.50	2.50	2.50	2.50	2.50
Administration	4.25	4.25	4.25	4.25	4.25
Finance	3.75	3.75	3.75	3.75	3.75
Buildings & Grounds	1.50	1.50	1.50	1.50	1.50
Engineering	6.50	6.50	6.50	6.50	6.50
Police	25.00	25.00	25.00	25.00	25.00
Police OT	1.00	1.00	1.00	1.00	1.00
Planning & Zoning	5.50	5.50	5.50	5.50	5.50
Public Works/Arborists	21.00	21.00	21.00	21.00	21.00
Public Works OT	0.50	0.50	0.50	0.50	0.50
New Employees	4.50	6.50	7.50	9.50	9.50
Total	76.00	78.00	79.00	81.00	81.00
NEW STAFF					
Finance & IT				1.00	
Police	1.00				
Planning	0.50		1.00		
Public Works	3.00	2.00		1.00	
Total	4.50	2.00	1.00	2.00	-
Residents per Employee	264	259	259	255	257

2022-2026 Capital Improvement Plan

CIP New Personnel Summary						
New Personnel General Fund	2022	2023	2024	2025	2026	TOTAL
Administration	42,500	43,775	45,088	46,441	47,834	225,638
Finance & IT	0	0	0	118,335	121,844	240,179
Police	104,209	107,787	111,497	115,344	119,333	558,170
Planning	44,090	45,841	154,982	160,583	166,405	571,901
Public Works	179,036	187,361	193,884	279,261	331,973	1,171,514
Total	369,835	384,764	505,451	719,964	787,389	2,767,402
New Personnel Stormwater Fund	2022	2023	2024	2025	2026	TOTAL
Stormwater (includes existing staff)	104,907	261,939	271,152	280,715	290,642	1,209,355

Changes in the number of personnel are included in the budget due to the significance of the cost of additional staffing. Not only does salary have to be considered, but also payroll taxes, health-related costs, other insurances, and pensions. Only additional positions are specifically mentioned. Current staffing is included in the operational projections. Staffing includes part-time staffing as well, since such staffing represents labor requirements, to fulfill Township service delivery. Overtime is also included in the FTE (full-time equivalent) calculations. It is important to be aware that overtime is an indication of additional staffing needs, usually not sufficient to merit an additional position.

This section consolidates the various personnel requests of the various departments in one location.

Since personnel costs are technically operating expenses rather than capital, it makes sense to exclude them from the capital section and include them elsewhere. By having them included in one place, the cost estimates can be more consistent, and total costs are easier to identify.

ADMINISTRATION

Administration is including the cost for salary adjustments for staff a the result of the 2020 salary study.

FERGUSON TOWNSHIP						
2021 – 2025 CIP STAFFING						
ADMINISTRATION NEW STAFFING						
Direct Costs Estimate	2022	2023	2024	2025	2026	Total
Salary Adjustments	42,500	43,775	45,088	46,441	47,834	225,638
Health/Eye/Dental						0
Life/Disability Insurance						0
Pension						0
Employer Taxes						0
Workers Comp						0
Total	42,500	43,775	45,088	46,441	47,834	225,638

FINANCE AND INFORMATION TECHNOLOGY (IT)

Finance and IT is asking for a fulltime information technology manager beginning in 2025. This person would assist Hinton or other 3rd party support, as well as supporting staff with daily needs. Also, this position would prepare maintenance contracts, order annual computer replacements, maintain IT inventory, and budget IT needs. This position would lead the document imaging projects, develop and maintain the Laserfiche workflows

2022-2026 Capital Improvement Plan

FERGUSON TOWNSHIP						
2021 – 2025 CIP STAFFING						
FINANCE & IT NEW STAFFING						
Direct Costs Estimate	2022	2023	2024	2025	2026	Total
Salary				75,000	77,250	152,250
Health				28,553	29,409	57,962
Dental				920	920	1,840
Vision				200	200	400
Life/ADD				125	125	250
Short Term Disability				150	150	300
Pension				7,500	7,725	15,225
Employer Taxes				5,738	5,910	11,647
Workers Comp				150	155	305
Total	0	0	0	118,335	121,844	240,179

POLICE

The police department is requesting one officer beginning in 2022. The department currently has 22 sworn officers. With the anticipated buildout of the several proposed developments, The Yards at Old State, Turnberry, and Harner Farms, the department is seeking an additional police officer. The Developments are substantial and may necessitate the need for additional police personnel. It takes nearly one year for a new officer to be ready for solo patrol.

FERGUSON TOWNSHIP						
2022 – 2025 CIP STAFFING						
POLICE NEW STAFFING						
Direct Costs Estimate	2022	2023	2024	2025	2026	Total
Salary	63,479	65,384	67,345	69,366	71,447	337,020
Health	24,665	25,898	27,193	28,553	29,980	136,290
Dental	920	920	920	920	920	4,600
Vision	200	200	200	200	200	1,000
Life/ADD	125	125	125	125	125	625
Short Term Disability	150	150	150	150	150	750
Pension	6,348	6,538	6,735	6,937	7,145	33,702
Employer Taxes	4,856	5,002	5,152	5,306	5,466	25,782
Workers Comp	3,466	3,570	3,677	3,787	3,901	18,401
Total	104,209	107,787	111,497	115,344	119,333	558,170

2022	
In July 2021, an officer accepted a position with an agency in the Harrisburg area. The department is currently accepting applications to create a hiring list. To fill the vacant position, it may be necessary to send the top candidate to the police academy. Additionally an officer became eligible to retire in 2018. It is unknown if the officer is going to stay or retire. In anticipation of his departure, we are taking steps to create a hiring list. In the event the top candidate does not have police certification, I am seeking funding to send the candidate to the police academy. The funding includes tuition, rooming, clothing, and equipment.	\$34,000

2022-2026 Capital Improvement Plan

Typically, the Municipal Police Officers Education and Training Commission provides partial reimbursement to departments for costs associated with sending a candidate to the academy (\$17,000 x 2). This line item is to maintain the department's current staffing level.	
The department currently has 22 sworn officers. With the anticipated buildout of the anticipated developments of The Yards at State College, Pine Hall Traditional Town Development, and Harner Farms, the department is seeking the addition of an additional officer. The developments are substantial and may necessitate the need for additional police personnel. It takes nearly one year for a new officer to be ready for solo patrol. (The last addition to the department was 2016). As the Township prepares the 2022 Operating Budget, consideration will be given to the assignment of the additional Officer given new community policiing strategies and initiatives.	\$104,209
Academy (If necessary) / Equipment	\$25,000
Total	\$163,209

PLANNING

FERGUSON TOWNSHIP						
2021 – 2025 CIP STAFFING						
PLANNING NEW STAFFING						
Direct Costs Estimate	2022	2023	2024	2025	2026	Total
Salary	15,600	16,068	81,550	83,997	86,516	283,731
Health	23,490	24,665	51,795	54,385	57,104	211,440
Dental	920	920	1,840	1,840	1,840	7,360
Vision	200	200	400	400	400	1,600
Life/ADD	125	125	250	250	250	1,000
Short Term Disability	150	150	300	300	300	1,200
Pension	1,560	1,607	8,155	8,400	8,652	28,373
Employer Taxes	1,193	1,229	6,239	6,426	6,619	21,705
Workers Comp	852	877	4,453	4,586	4,724	15,492
Total	44,090	45,841	154,982	160,583	166,405	571,901

The Department of Planning & Zoning would like to suggest adding staff consistent with the 2017 Strategic Plan. To follow the Board of Supervisors' lead in implementing the Ferguson Township Strategic Plan through the CIP Process, under the Goal of Economic Development, establish a Township Economic Advisory Group and consider advancing the Ordinance Enforcement Officer from part-time to full time in 2022.

Community Development Planner (2024)

Effective community development planning takes a comprehensive approach to meeting community needs—an approach that recognizes the interrelationship of economic, physical and social development. The purpose of the Community Development Planner is to support the mission and goals identified in the Pine Grove Mills Small Area Plan, Regional Housing Plan, Long-Range Growth Management Plan and the Township's Strategic Plan by assisting in the management of the Township's economic, housing, recreation, and other initiatives. This person will assist in the enhancement of existing programs and the development of new programs; interact with the business community, local non-profit organizations, and State College Area School District. They will assist in the development, coordination, implementation, and support of new and existing neighborhood partnerships, associations, and collaborations.

2022-2026 Capital Improvement Plan

PUBLIC WORKS

FERGUSON TOWNSHIP						
2021 – 2025 CIP STAFFING						
PUBLIC WORKS NEW STAFFING						
Direct Costs Estimate	2022	2023	2024	2025	2026	Total
Salary	105,000	108,150	111,395	154,736	159,378	638,659
Health	46,980	49,329	51,795	81,578	128,485	358,167
Dental	1,840	1,840	1,840	2,760	2,760	11,040
Vision	400	400	400	600	600	2,400
Life/ADD	250	250	250	375	375	1,500
Short Term Disability	300	300	300	450	450	1,800
Pension	10,500	10,815	11,139	15,474	15,938	63,866
Employer Taxes	8,033	8,273	8,522	11,837	12,192	48,857
Workers Comp	5,733	8,003	8,243	11,450	11,794	45,224
Total	179,036	187,361	193,884	279,261	331,973	1,171,514

The Public Works Department requests consideration for the following staff positions in the next five years:

2022 – Currently, one custodian time is shared evenly with COG. Given the expansion of the buildings on site, it is requested this position be committed full time to Ferguson Township.

2022 – As outlined in the cost of service summary for the stormwater fee program, a stormwater engineer is requested to manage the stormwater program including the 5 minimum control measures outlined in our NPDES permit, reviewing SWF credit applications, investigating stormwater complaints, reviewing and approving stormwater plans submitted with subdivision and land development plans, performing stormwater calculations to design in house stormwater improvement projects, oversee construction of stormwater projects including those required for the PRP.

2022 - A tree trimmer, or municipal tree specialist, is requested to help maintain the assets of our urban forest. The municipal tree specialist will spend the majority of time in the field pruning trees, caring for street tree cares, performing tree injections, removals, stump grinding, and inventory and assessment. This position was approved in 2020, advertised, but not filled.

2022 - An Asset Management Technician is requested to assist the Department with asset management, inventories, building systems maintenance, locating underground facilities, managing the PA One Call tickets on behalf of the Township, inspecting work in the right of way such as pave-cuts, and inspecting and maintaining traffic signals.

2023 - As outlined in the cost of service summary for the stormwater fee program, two stormwater workers are requested to augment the current public works labor force to address immediate and ongoing maintenance needs of the stormwater system including inlet repairs and stormpipe repairs.

2025 – A second tree specialist is requested at this time to make the tree crew more self-sufficient and productive as the urban forest continues to grow. Some contracted services may be performed in house.

2022-2026 Capital Improvement Plan

STORMWATER FUND

Public Works in requesting additional staffing to manage and assist with the Stormwater program.

This includes two new workers as shown in the public works organizational chart located in the Public Works Department narrative. This includes a Stormwater Engineer and two stormwater workers.

FERGUSON TOWNSHIP						
2021 – 2025 CIP STAFFING						
STORMWATER NEW STAFFING						
Direct Costs Estimate	2022	2023	2024	2025	2026	Total
Part Time Wages		0	0	0	0	0
Full Time Salary	65,000	146,950	151,359	155,899	160,576	679,784
Health	23,490	73,994	77,693	81,578	85,657	342,411
Dental	920	2,760	2,760	2,760	2,760	11,960
Vision	200	600	600	600	600	2,600
Life/ADD	125	375	375	375	375	1,625
Short Term Disability	150	450	450	450	450	1,950
Pension	6,500	14,695	15,136	15,590	16,058	67,978
Employer Taxes	4,973	11,242	11,579	11,926	12,284	52,003
Workers Comp	3,549	10,874	11,201	11,537	11,883	49,043
Total	104,907	261,939	271,152	280,715	290,642	1,209,355

2022-2026 Capital Improvement Plan

Departmental Expenditures

ADMINISTRATION DEPARTMENT

The Administration Department proposes to spend **\$100,500 or 1.2% of the Capital Reserve Fund Requests** during the term of this capital plan.

Organizational Chart



Department Activities

The Administration Department provides overall support, guidance, and direction for the Township governmental and operational responsibilities. Coordinating the various long-range plans with the Capital Improvement Program Budget is a critical function of the Department.

The Mission of the Administration Department is to strive to advance professional management through open and accountable government leadership dedicated to providing sound financial management, public safety, responsible planning, recreational opportunities, and quality community infrastructure. Our goal is to continue as a progressive, healthy, and livable community for future generations.

Managing the Township organization and related services requires foresight to anticipate trends and new technology while meeting the basic service needs of the residents and businesses. Federal and state mandates many times affect the Township, requiring the Township to absorb additional costs while maintaining current staffing levels. The Township must provide the delivery of services that many residents, businesses, and visitors have come to expect.

2021 Accomplishments

- Completed management of the capital construction of the LEED Gold Public Works Maintenance Facility;
- Coordinated the Township’s response to the COVID-19 pandemic;
- Finalized the Stormwater Management Utility Fee Study;
- Facilitated amendments to the Ferguson Township Strategic Plan and Recreation Parks, and Open Space Plan;
- Conducted an assessment of municipal park operations and programming;
- Negotiated labor contracts with the Ferguson Township Police Association and Teamsters Union (Road Crew);

2022-2026 Capital Improvement Plan

- Provided staff support for the Parks and Recreation Committee, Pine Grove Mills Small Area Plan Advisory Committee, and Climate Action Ad Hoc Committee;
- Represented the Township on several local, regional, and countywide boards and commissions to address initiatives related to economic development and agritourism; emergency management response; greenhouse gas emissions reduction strategies; town/gown relationships; and more;
- Hosted community engagement events, both in-person and online, including Coffee and Conversation, Virtual Town Halls in response to the COVID-19 pandemic and stormwater fee study, and Neighborhood Association Open Forum.

Strategic Plan Alignment

The Capital Improvement Plan seeks to advance the goals, objectives, and action steps as outlined in the Ferguson Township Strategic Plan. While every goal presented in the 2017 Strategic Plan will be promoted through the investments established in this document, the following Goals are directly connected to the development of a five-year Capital Improvement Program Plan.

Goal 1 – Financial Stability

b. Regularly compare the cost of providing services in-house with prices from private contractors, other municipalities, other government agencies, and regional services.

Goal 5 – Best Management Practices for Operations

- a. Ensure adequate staffing and resources necessary to carry out Township services and programs.
- c. Ensure that operational practices are fiscally responsible.

FERGUSON TOWNSHIP						
2022 – 2026 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
ADMINISTRATION						
30.400.401.750						
Description	2022	2023	2024	2025	2026	Total
						0
Strategic Communications Plan - Consultant Services		40,000				40,000
Disaster Recovery Test (COOP)	10,000					10,000
Administration Vehicle		30,000				30,000
Breakroom and Lobby Furniture	15,000					15,000
Fireproof Cabinet		5,500				5,500
	25,000	75,500	0	0	0	100,500

2022	
Disaster Recovery Test	\$10,000
The Township maintains a Continuity of Operations Plan to be better able to respond to unforeseen emergencies ranging from simple power outages to the total loss of the municipal building. Over the years, the staff has conducted a series of tabletop exercises and training simulations to test the implementation of the plan and train on its use; however, these exercises have taken place entirely in-house with the resources available to the Township. A cyber-security test is also recommended to evaluate the effectiveness of the Township’s data backup and recovery.	
Breakroom and Lobby Furniture	\$15,000

2022-2026 Capital Improvement Plan

<p>The Township recently completed renovations to the Administration Building to address current and future staffing and resource needs. Lobby and breakroom furniture was deliberately removed from the scope of the renovation project for cost containment. Staff is recommending \$15,000 be allocated in the 2022 Operating Budget to complete the renovation project. The line item will provide a more welcoming and useful lobby area for the public.</p>	
Salary Adjustments (included in personnel costs)	\$42,500
<p>In 2020, the Township completed a salary study using the consultant, N. J. Hess & Associates. Adjustments in 2021 were deferred to a future program year to continue to evaluate any potential consequences of the COVID-19 pandemic on the Township’s overall financial position. Staff has been closely monitoring these impacts, and is proposing that some of the deferred salary adjustments are funded in 2022. This figure does not include any adjustments for employees covered by collective bargaining agreements, or adjustments that were previously authorized by the Board of Supervisors. This item is accounted for in staffing and, therefore, will not appear in the Capital Reserve Fund.</p>	
2023	
Strategic Communications Plan	\$40,000
<p>The adopted 2017 Strategic Plan recognized increased participatory government by way of utilizing two-way communication, the promotion of municipal identity with a developed marketing strategy and developed sense of place. Over the years, staff has creatively evolved communications and community engagement; however, communication as a basic obligation of local government is transforming and digital communications are becoming an essential service with expectations and diverse audiences on the rise. A written strategic communications plan is proposed to establish consistency and continuity for communication practices, set expectations for interacting with internal and external audiences, and provide a process for assessing communication priorities, developing goals, and allocating limited resources with templates.</p>	
Administration Vehicle	\$30,000
<p>Historically, the Administration vehicle had been on a three-year replacement schedule, and the outgoing vehicle had been transferred to the fleet. Given the relatively good condition and low mileage of the current fleet vehicles, it is recommended that this replacement is based on a five-year cycle. An all-electric vehicle will be purchased for the Administration vehicle.</p>	
Fireproof Cabinet	\$5,500
<p>The Human Resources Administrator requires a fireproof cabinet to store sensitive personnel information in a secure and protected manner. A fireproof cabinet is necessary to accommodate this need.</p>	

2022-2026 Capital Improvement Plan

FINANCE DEPARTMENT

The Finance Department includes the Township and school real estate tax collection. The Finance Department requests total **\$86.5 Thousand or 1.1% of the Capital Reserve Fund Requests** for this capital plan.

The finance department provides the billing and cash receipts for the Township and collection of school real estate taxes, payment of vendors and employee payroll, cash management, and investments as part of the daily activities. Furthermore, the finance department works with staff to prepare the five-year capital improvement plan and the annual budget.

The goals of the Finance Department include:

- To maintain the long term financial sustainability of the Township.
- To collect real estate taxes, revenues and grant funds
- To make payments to vendors, suppliers and employee payroll
- To provide the Board of Supervisors, management, and the public with independent reports of the Township finances for planning purposes.
- To follow generally accepted accounting guidelines and best practices
- To assist with information technology needs as appropriate
- To continue Government Finance Officers Association awards submissions for reporting.
- To manage the taxpayer, monies with care, and invest wisely.
- To maintain Township debt within acceptable levels according to best practices.

Strategic Plan Alignment

The Finance Department objectives relate directly to the following strategic plan goals:

Goal 1.0 Financial Stability

Ferguson Township strives to be financially stable and capable of funding the Township's resource demands for immediate and long-term sustainability.

Goal 2.0 Adequate Staffing

Ferguson Township will maintain adequate staffing and expertise to meet the needs of a growing population.

Goal 4.0 Service Delivery

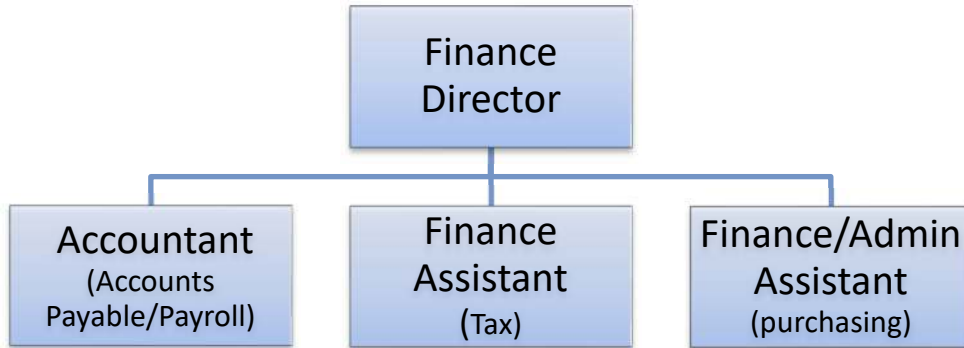
Ensure service delivery in Ferguson Township is sufficient to accommodate growth, addresses new concerns of the community, and is provided at the lowest responsible cost to residents.

Goal 8.0 Regional Programs

Ferguson Township will continue to actively participate in regional programs that have a demonstrable positive impact on cost and quality of service delivery.

2022-2026 Capital Improvement Plan

Organizational Chart



The Finance Department includes the tax collection, finance, and debt components of the Township. Finance also assists with computer services as needed. Finance activities consist of treasury management, billing & collection of revenues, payroll, accounts payable, debt management, risk management, grant management, fixed assets, and inventories.

The tax office collects the real estate taxes for the Township and the school district for Ferguson residents. The Township tax office collects over \$26 million in real estate taxes annually.

The Finance Department works with the Township staff and other related agencies, the GFOA (Government Finance Officers Association), GASB (Governmental Accounting Standards Board), the Commonwealth of PA, the Centre Region COG, and regional municipalities to obtain valuable information on the financial health of the Township.

Thankfully, the Township tax mix provides for increasing revenues as a result of income taxes. The combination of taxes has allowed the Township to grow without the need to raise taxes for more than ten years. Occasionally, it is necessary to raise property taxes to make up the difference between revenue growth and the cost of providing services.

One of the best ways to improve revenues is to obtain grant funding. The administration works closely with local agencies, developers, and PA state agencies to locate and secure grant funding where possible. Grants supplement the tax revenues and reduce the burden on the Township taxpayers.

TAX COLLECTION

The Township uses the RBA cloud-based system for real estate tax collection for the Township and school. This system is economical and effective. By using a bar-code reader for data input, the tax bills can be processed more quickly and accurately than in the past. Tax payments (other than cash) are uploaded into the bank using a remote deposit scanner. Using the remote scanner saves significant time by nearly eliminating the need to drive to the bank to make deposits. The bank provides a courier weekly at no cost to the Township for cash deposits and miscellaneous items.

COPY MACHINE PURCHASING

Currently, the Township leases copiers. Upon inspection of the costs, including the cost of paying the monthly lease payments, it is recommended that the Township purchase copiers and other office equipment outright in the future. It is expected that the township can save 20% of the cost of the copier through direct purchases.

Maintenance agreements are important to maintain the equipment and obtain servicing as needed expeditiously. These will be continued and are based on number of pages printed or copied on a quarterly basis.

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TECHNOLOGY

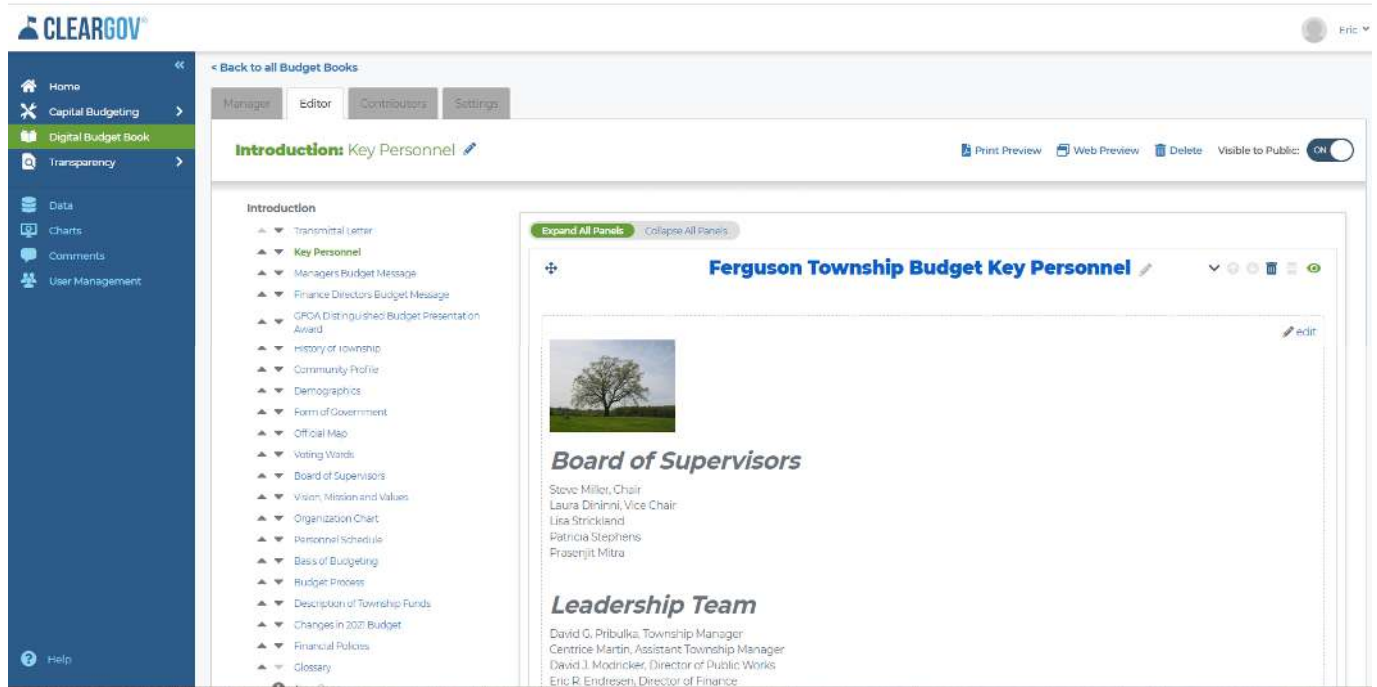
The finance department continues to look at methods and means to improve performance of daily activities using technologies. This includes the expansion of the use of the Laserfiche document management system, the ClearGov Budgeting system and the Synario financial modeling software.

FERGUSON TOWNSHIP						
2022 – 2026 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
FINANCE						
30.400.402.750						
Description	2022	2023	2024	2025	2026	TOTAL
SpringBrook/ClearGov GFOA Budget Book Software (20% discount 1st yr) including one-time implementation fee	7,000	7,000	7,000	7,000	7,000	35,000
PFM Synario modeling software annual fees	9,500	9,500	9,500	9,500	9,500	47,500
Public Works Direct Payroll Time Entry System	4,000					4,000
						0
	20,500	16,500	16,500	16,500	16,500	86,500

Electronic GFOA Award Budget Software

The Finance Department has several months experience with the implementation of the ClearGov budgeting system and thus far is very pleased with the design and capabilities of the system for the future. This system will improve transparency with the public by allowing the budget to be presented in an easy to read and navigate platform.

Here is a snippet of the current township 2021 budget book



2022-2026 Capital Improvement Plan

PFM Synario Financial Modeling Software

The finance department is presently in the process of implementing the Synario financial modeling system. The state college borough uses this system for projecting the long term sustainability of the borough. The township is also looking at 10 year projections and the effects of choices made.

Human Resources Time Recording

Human Resources is requesting equipment and software to record public works time and job information for keystone payroll. One requirement is that all staff have email addresses, which many do not currently have. There are dedicated smart terminals with touch screens as well. Money is budgeted for email addresses and for some method of recording the time.

Keystone allows for smart data entry hardware along with related software to assist the user with data entry.

2022-2026 Capital Improvement Plan

DEBT SERVICE



Proposed and current debt service costs total **\$5.40 Million or 4.7% of Total Expenditures** (including interfund transfers) in this capital plan. Part of the long-term planning for capital items must include debt service considerations. Given the scope of the Township strategic plans, many of the proposals require significant funding to be completed in a reasonable time. Financing such projects may require a payment higher than may be possible given currently available Township resources. Best practices recommend restricting debt to capital needs and not be used for ongoing operations.

FERGUSON TOWNSHIP										
2022 – 2026 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS										
DEBT SERVICE PROJECTIONS										
TOWNSHIP DEBT	Payments Begin	Loan Amount	Rate	Term (Years)	Expires	2022	2023	2024	2025	2026
COG Pools Debt	2021	827,828	1.23%	7	2028	120,000	120,000	120,000	120,000	120,000
COG Parks Debt	2021	1,674,172	1.33%	13	2034	125,000	125,000	125,000	125,000	125,000
Ferguson Township Maintenance Facility	2019	6,845,000	2.60%	25	2044	376,000	376,000	376,000	376,000	376,000
Township Fire Station	2025	2,850,000	3.00%	10	2035				190,000	190,000
Total		12,197,000				621,000	621,000	621,000	811,000	811,000
From GOA Fund						376,000	376,000	376,000	566,000	566,000
ferguson rate 27.80										
PROCEEDS					Total Payments		3,485,000	2,260,000		
2022	0						avg			
2023	0						5.21%		452,000	
2024	0						4.69%			
2025	2,850,000									
2026	0									
Total	2,850,000									

The proposed debt service for the new five years is listed in the following chart. The debt service includes a new fire station, the public works facility COG pools and parks.

It is important to understand that debt is spending beyond the current ability to pay. It should be reserved for capital needs and used as an investment to reduce future operating costs. The ability to pay back the Township's ability to pay for other activities. Some experts believe that debt service payments should be kept below 10% of annual operating expenditures. Debt can be thought of as a drag on operations. It limits the townships ability to use funds for unanticipated opportunities when they occur. Staff believes this is a reasonable limit for long-term sustainability

The Township's portion of the regional debt is also included. COG refinanced the debt in 2021, reducing the cost of debt service and increased the amount of the debt for the parks projects. The debt payment for COG assumes no change in the COG formula for the pool's loan, for which the municipal contributions are recomputed after ten years. Currently, the regional pools and the regional parks have long-term debt service requirements, as listed in the table.

2022-2026 Capital Improvement Plan



INFORMATION TECHNOLOGY DEPARTMENT

The Information Technology department requests **\$508.6 Thousand or 6.2% of the Capital Reserve Fund Requests** for this capital plan.

Currently, a third party, Hinton & Associates, manages the information technology department. The Manager, Assistant Manager, and the Finance Director work closely with Township staff and Hinton to manage the computer systems and software, perform updates, plan future needs of the Township and assist with helpdesk tickets.

Desktop computers, laptops, and software maintenance fall under the operating budget based on not meeting the \$2,500 threshold for capital expenditures.

FERGUSON TOWNSHIP								
2022 – 2026 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS								
INFORMATION TECHNOLOGY								
30.400.407.750								
Description	Department	Age at Replacement	2022	2023	2024	2025	2026	Total
Microsoft Office Licenses 40 users	IT			17,000				17,000
Replacement Server	IT		25,000		30,000			55,000
RMS maintenance fees	Police	see police	34,840	19,400	20,370	21,389	22,458	118,457
RMS replacement	Police	see police		40,000	40,000	40,000	21,389	141,389
Replace Copiers	IT		10,500	7,500	7,500	7,500	7,500	40,500
Ethernet Switch	IT		5,750					5,750
Redundant wireless access (CATA?)	IT			5,000				5,000
Server OS replacement (end of life)	IT			10,000				10,000
Replacement UPS	IT		2,500		2,500		2,500	7,500
Replace Firewalls (2)	IT		18,000					18,000
Replace Plotter	Engineering			10,000				10,000
Main meeting room AV upgrades	BOS		50,000					50,000
Phone system replacement	IT				30,000			30,000
Total			146,590	108,900	130,370	68,889	53,847	508,596

Security and Ransomware Attacks

Internet security is a dynamic and ever-changing challenge. It requires constant improvements in security measures. Such measure includes state of the art internet firewalls, email protection from spoofing, ransomware attacks, phishing and spearphishing protection, ongoing training of staff to prevent becoming victims.

The most recent prevention methods for ransomware attacks is software that continuously examines the operation of the servers looking for potential attacks.

One main way for criminals to access the system is via staff behavior. Hackers are using social engineering to convince potential victims to click on malicious email links. There is even one known as whaling, where the attack is aimed at senior executives.

Ongoing training of staff is an important deterrent for these attacks.

Microsoft Windows Updates and Architecture

The township relies on the Microsoft platform for its operating system. Servers are currently using older versions of the operating system and is required to update these every five to seven years.

For hardware, the Township uses virtual servers (sharing hardware to operate multiple operating systems on one piece of hardware) to save the cost of server hardware. Given the power of current equipment and improvements to operating systems, it is standard practice these days to have multiple applications on one

2022-2026 Capital Improvement Plan

physical server. Virtual servers require redundancy since if a server fails, it will affect several systems. For the 2022-2026, the township will need to replace one server.

This typically requires a backup server. Yet the total cost of hardware is significantly less than traditional architecture. The Township is using server virtualization was cost-effective and beneficial.

In addition, the township standardizes on the Microsoft Office platform for word processing, spreadsheets, and presentations among other applications

Internet Access

The Township extended the contract with Comcast in 2020 for high-speed internet for another two years. The new agreement expires in 2022. Currently, the bandwidth and speed is contracted at 200 Mbps in both directions, uploads and downloads.

Training

A critical component of the fast-changing technology is the constant need for training. Users cannot inherently understand how each software package works and how best to use it, given the variety of applications along with the complexity of such software. It is essential to continually train staff to be proficient using the tools at hand. Microsoft Office, Laserfiche, Springbrook, Nitropro PDF, ESRI, Tyler all require specialized training to be used effectively.

Thankfully, much of the training available is free and online using videos.

Cloud Computing and Subscription based services

Many software companies are moving to a subscription based model for software licensing. Such models are consistently more expensive than the traditional “on premises” systems of the recent past. The township is anticipating the increase in costs related to this change

Online cloud backups are a secondary but necessary choice, with the first remaining to be an onsite backup for fast recovery. By having a secondary backup on the cloud, it is protected from onsite disasters and is portable if Township operations needed to be relocated temporarily.

Main Meeting Room Audio/Video

The main meeting room has visual issues for the public and the Board. The resolution of the screen is too low; the angle of the screen makes it difficult for the public to see, the lighting system is too complicated, practically speaking, the public does not have convenient means to be heard unless they approach the podium.

In addition, with the changes in technology brought by COVID and remote working, the scope of the work is constantly changing. It is important that the township keep up with the changes occurring in the marketplace.

With this in mind, the township is budgeting for a review and implementation of a new audio and video system in 2023.

Phone System Replacement

The current phone system was purchased in or about 2013. It is essentially a computer that allows the software to handle the calls. Eventually, the hardware will fail. In 2019, the township converted to a SIP (Session Initiation Protocol) phone service. This is a true digital signal and uses the internet to pass calls. Switching to SIP was made cost-effective by the increase in internet speeds when we contracted with Comcast. The technology for communications is changing rapidly. This could allow full features of phones, meetings, conferencing, among others. The township is budgeting for a review and phone system replacement in 2024

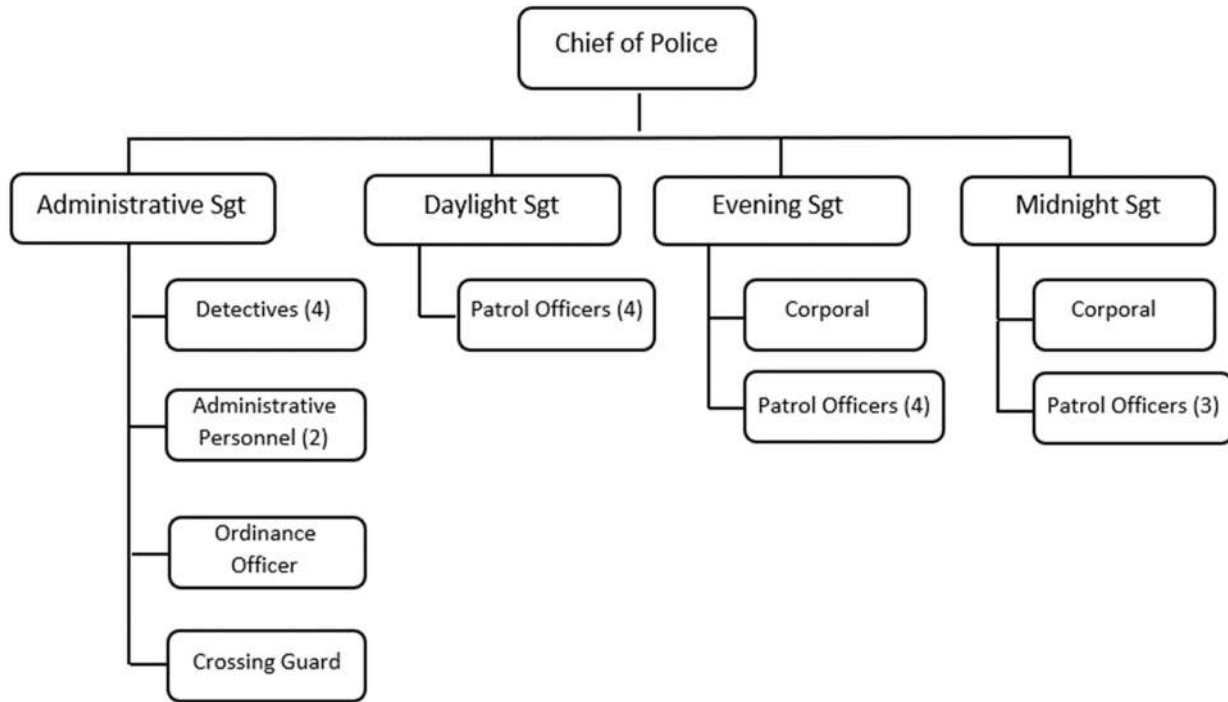
2022-2026 Capital Improvement Plan

POLICE DEPARTMENT

The Police Department is proposing to spend **\$1.06 Million or 12.9% of the Capital Reserve Fund Requests** during the term of this capital plan

Organizational Chart

The proposed organizational chart for the department is displayed below. The department employs 21 officers as well as the Chief, and two records assistants, a part-time ordinance enforcement officer, and one part-time crossing guards.



Ferguson Township Police Department

The Police Department delivers a full range of services to the community 24 hours a day, 365 days a year. The services include response to all calls for service, criminal investigations, crime detection and prevention activities, vehicle crash investigations, and traffic control and enforcement. The Police Department’s authorized complement is 22 full-time sworn personnel, two full-time civilian office assistants, a part-time Ordinance Enforcement Officer shared with Planning and Zoning, and a part-time school crossing guard. The Department will continue participation in the regional Drug Task Force, Crisis Intervention, Tactical Response Team, and Crisis Negotiation.

Summary of Requests

The Capital Improvement Plan provides a framework to project costs associated with higher cost items such equipment and staffing changes. Here is a summary of the department’s requests:

- Fleet – Maintain existing fleet of vehicles. We continue to explore the use of Hybrid vehicles as well as fully electric-powered vehicles.
- Regional Records Management System – Ferguson Township, Patton Township, State College Borough and Penn State Police Departments share a records management system. Our current system was implemented January 2019. The agencies have been working with the vendor to

2022-2026 Capital Improvement Plan

refine system deficiencies however the corrective process has been slow, at best. Until the vendor's system meets expectations, the consortium is withholding the final payment.

In the event the vendor cannot fulfill their obligation, funding may be necessary to purchase a replacement system. Conversely, if the vendor is able to correct the deficiencies, we will have an annual maintenance fee.

- Technology Driven Investigations – Electronic devices often contain information related to criminal investigations. The Department seeks to improve forensic analysis capabilities. As the Capital Improvement Plan is being developed, Ferguson Township and Patton Township Police Departments are collaborating to establish framework for sharing software and hardware investigative tools. Please note, an electronic device can only be analyzed through owner consent or search warrant.
- Body / Car Camera System – The Department began using Axon body / car camera system. The videos generated by the devices have proven valuable for court prosecution, training, and quality assurance. Our current contract expires in 2023.
- Miscellaneous – This category includes speed trailer, Taser, AEDs, and other first aid supplies

Police Department Vehicle Requests

The total proposed police department capital items for the 2022 to 2026 Capital Improvement Plan are described in the following requests. The proposed five-year CIP expenditures are based on currently known information and are coordinated with the Township's strategic plan. It includes fleet rotation based on a five year or more cycle of two or three vehicles per year, depending on the condition of the vehicle. Most new patrol vehicles have been specified as Ford Interceptor SUVs.

The department intends to replace administrative and detective vehicles with fuel-efficient Hybrid vehicles. The department purchased two Ford Hybrid SUV patrol vehicles in 2020. The technology reduces idling time by managing the electrical needs of the vehicle. At idle, the engine only runs when the batteries are low.

Our current patrol fleet is a blend of cars and four-wheel-drive SUVs. The department intends to maintain a similar fleet composition. The cars have better fuel economy, but equipment storage is limited, and officer comfort is often a concern. Four-wheel drive SUVs offer more equipment storage, operator comfort, and operability in inclement conditions. The smaller Ford SUVs provide a better fuel economy than our current fleet of Tahoes. As mentioned earlier, the new Hybrid vehicles will offer greater fuel savings.

2022-2026 Capital Improvement Plan

Police Vehicle Fleet Map

The current police vehicle fleet map is included for your reference. It includes ten Patrol vehicles as well as an administrative, detective, and training vehicles. The Mobile Command Vehicle, which is jointly owned but maintained by FT, is listed on the map. The replacement dates are included in the chart.

Vehicle #	FT-1	FT-2	FT-3	FT-4	FT-5	FT-5	FT-8	FT-9	FT-10	FT-11	FT-12	FT-13	FT-14	FT-16	FT-17	FT-18	FT-20	FT-21	EVOC	
Year/Make	2019 Ford F150	2020 Ford Intercept SUV	2021 Ford Intercept SUV	2019 Ford Taurus	2016 Chev Tahoe	2019 Ford Taurus	2021 Ford Intercept SUV	2018 Ford Fusion	2016 Chev Equinox	2020 Ford Intercept SUV	2014 Chev Caprice	2014 Chev Impala	2017 Ford Intercept SUV	2019 Ford Fusion	2008 Chev Impala	2012 Chev 1500	2000 MCV Ford	1995 Ford	2011 Chev Caprice	
Typ ID	20004	20008	20000	20001	101004	20005	101001	101005	101001	20007	100251	100260	100254	100254	100123	20003	100316	100252	100255	
In Service	May-19	Sep-20	May-18	Mar-19	Nov-16	Mar-19	May-21	May-18	May-16	Sep-20	Apr-15	Mar-14	Aug-17	Jan-19	Mar-10	May-12	Jul-05	Jun-08	11-15	
Assignmt	Patrol	Patrol	Patrol	Patrol	Patrol	Patrol	Patrol	Chief	Det	Patrol	All	Det	Patrol	Det	Training	Ord	Spec	Spec	Patrol	
CNG	N	N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
Rads	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	APX5500	XTL2500	XTL2500	XTL2500	APX4500	XTL2500	XTL2500	XTL2500	XTL2500	N/A	Multiple			
In Service	2013	2013	2013	2013	2013	2013	2015	2018	2013	2009	2015	2015	2013	2020	2013				2013	
MCT Model / In service	GETAC Tablet (2017)	GETAC Tablet (2017)	GETAC Tablet (2017)	GETAC Tablet (2017)	GETAC Tablet (2015)	GETAC Tablet (2017)	Surface Tablet (2021)	None	None	Zebra 2020	GETAC Tablet (2015)	None	Tablet (2017)	None	None	None	None	None	None	
VASCAR/VSPEC	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	VASCAR Plus III (2015)	N/A	N/A	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Replacement Date	2025	2025	2023	2024	2022	2024	2025	2025	2025	2026	2023	2022	2023	2027	2022	2024	N/A	N/A	FG or 14 in 2023	
Mileage 6/1/21	23,212	11,542	71,278	48,312	57,660	25,035	100	25,117	26,458	11,856	48,920	41,365	64,637	2,407	67,249	78,646	7,115	188,436	131,931	
Special	4WD	AWD	AWD	Sedan	AWD	Sedan	AWD-Hybrid	Hybrid Sedan	AWD	AWD	Sedan	Sedan	SUV	Hybrid	Sedan	4WD				

2022-2026 Capital Improvement Plan

30,400,410.750									
Description	Current Mileage	Age @ Replacement	2022	2023	2024	2025	2026	Total	
Replace 2016 Tahoe (FT5) (Including equipment)	67,660	6	61,200					61,200	
Replace 2014 Impala (FT13) (Including equipment)	41,365	8	35,000					35,000	
Zero DSRP ZF14.4 Electric Motorcycle with equipment			21,000					21,000	
Replace 2017 Ford SUV (FT3)(Including equipment)	71,278	6		61,200				61,200	
Replace 2014 Caprice (FT12) (Including equipment)	48,920	9		61,200				61,200	
Replace 2017 Ford SUV (FT14)(Including equipment)	64,637	6		61,200				61,200	
Replace 2017 Sedan (FT4) (Including equipment)	48,312	7			61,200			61,200	
Replace 2017 Sedan (FT6) (Including equipment)	29,035	7			61,200			61,200	
Replace 2012 Pick-up (OEO)(Including equipment)	78,646	12			49,000			49,000	
Replace 2020 Ford SUV (FT2) (Including equipment)	11,542	5				61,200		61,200	
Replace 2016 Equinox (FT10) (Including equipment)	26,468	11				35,000		35,000	
Replace 2019 Pick-up (FT1) (Including equipment)	23,212	6				61,200		61,200	
Replace 2018 Fusion (FT9) (Including equipment)	25,117	8					35,000	35,000	
Replace 2021 Ford SUV (FT8)(Including equipment)	100	5					61,200	61,200	
Replace 2020 Ford SUV (FT11) (Including equipment)	11,856	6					61,200	61,200	
Total			117,200	183,600	171,400	157,400	157,400	787,000	

2022-2026 Capital Improvement Plan

2022			
Police Vehicles and Equipment			\$117,200
Replace 2016 Tahoe (FT-5) with Ford SUV	67,660 miles (6/21)	\$38,500	
Equipment and Installation (New tablet, VASCAR)		\$22,700	
Subtotal		\$61,200	
Zero Motorcycle, DSRPZF14.4 Electric Motorcycle		\$22,500	
Equipment and gear		\$3,500	
Eligible for PA Alternative Fuel Incentives Grant		-\$5,000	
Subtotal		\$21,000	
Replace 2014 Impala (FT-13) with a Hybrid SUV.	41,365 miles (6/21)*	\$27,000	
Equipment and Installation		\$8,000	
Subtotal		\$35,000	
Total		\$117,200	
*The 2014 Impala (FT-13) will replace the 2008 Impala used by officers for out of town training (67,249 miles as of 6/21)			
2023			
Police Vehicles and Equipment			\$183,600
Replace 2016 Ford SUV (FT-3) with Ford SUV	71,278 miles (6/21)	\$38,500	
Equipment and Installation (New Tablet and VASCAR)		\$22,700	
Subtotal		\$61,200	
Replace 2014 Caprice (FT-12) with car or Ford SUV	48,920 miles (6/21)	\$38,500	
Equipment and Installation (New tablet and VASCAR)		\$22,700	
Subtotal		\$61,200	
Replace 2017 Ford SUV (FT14) with Ford SUV	64,637 miles (6/21)	\$38,500	
Equipment and Installation (New tablet and VASCAR)		\$22,700	
Subtotal		\$61,200	
Total		\$183,600	

2022-2026 Capital Improvement Plan

2024			
Police Vehicles and Equipment			\$171,400
Replace 2017 sedan (FT-4) with Ford Hybrid SUV	48,312 miles (6/21)	\$38,500	
Equipment and Installation (New tablet and VASCAR)		\$22,700	
Subtotal		\$61,200	
Replace 2017 sedan (FT-6) with Ford Hybrid SUV	29,035 miles (6/21)	\$38,500	
Equipment and Installation (New tablet and VASCAR)		\$22,700	
Subtotal		\$61,200	
Replace 2012 OEO Pick-up (FT-18) with electric Ford 150 Pick-up	78,646 miles (6/21)	\$42,000	
Equipment and Installation		\$7,000	
Subtotal		\$49,000	
Total		\$171,400	
2025			
Police Vehicles and Equipment			\$157,400
Replace 2020 Ford Hybrid SUV (FT-2) with Hybrid SUV	11,542 miles (6/21)	\$38,500	
Equipment and Installation (New tablet and VASCAR)		\$22,700	
Subtotal		\$61,200	
Replace 2016 Equinox (FT-10) with Hybrid SUV	26,5468 miles (6/21)	\$27,000	
Equipment and Installation		\$8,000	
Subtotal		\$35,000	
Replace 2019 F-150 (FT-1) with similar vehicle Hybrid or electric	23,212 miles (6/21)	\$38,500	
Equipment and Installation (New tablet and VASCAR)		\$22,700	
Subtotal		\$61,200	
Total		\$157,400	

2022-2026 Capital Improvement Plan

2026			
Police Vehicles & Equipment			\$157,400
Replace 2020 Ford Hybrid SUV (FT-11) with Ford Hybrid SUV	11,856 miles (6/21)	\$38,500	
Equipment and Installation (New tablet and VASCAR)		\$22,700	
Subtotal		\$61,200	
Replace 2021 Ford Hybrid SUV (FT-8) with Ford Hybrid SUV	100 miles (6/21)	\$38,500	
Equipment and Installation (New tablet and VASCAR)		\$22,700	
Subtotal		\$61,200	
Replace 2018 Ford Hybrid sedan (FT-9) with Hybrid sedan	25,117 miles (6/21)	\$27,000	
Equipment and Installation		\$8,000	
Subtotal		\$35,000	
Total		\$157,400	

Police Equipment

FERGUSON TOWNSHIP						
2022 – 2026 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
POLICE SOFTWARE & EQUIPMENT						
30.400.410.750						
Description	2022	2023	2024	2025	2026	Total
Records Management System	see IT					0
Axon Data Storage	12,773					12,773
Tasers Replace Rechargeable Batteries (5)	2,750	2,750				5,500
Cellebrite	4,400	4,400	4,400	4,400	4,400	22,000
Graykey	10,070	9,995	9,995	9,995	9,995	50,050
Body Camera / MVR / Interview Room Renewal		70,000	15,000	15,000	15,000	115,000
Speed Alert RADAR Trailer		13,000				13,000
Taser Replacement				12,500	12,500	25,000
Medical Equipment / Supplies				5,600	5,600	11,200
Automated External Defibrillator (AED) (10)					17,250	17,250
Total	29,993	100,145	29,395	47,495	64,745	271,773

2022		
Police Software and Equipment		\$64,833
Records Management Maintenance Fee – The new regional records management system went live in 2019. The project has experienced technical difficulties with the vendor. To date, the participating agencies	\$34,840	

2022-2026 Capital Improvement Plan

have not paid the remaining balance because unresolved issues remain. Additionally, there is a chance that the vendor may not be able to meet contractual obligations and a need vendor may be sought (Remaining unpaid balance \$16,363 / maintenance fee \$18,477).		
Axon – As part of our five-year agreement with Axon, we have unlimited data storage for video footage.	\$12,773	
Taser – Taser X2 HD rechargeable batteries.	\$2,750	
Cellebrite – Annual membership renewal	\$4,400	
GrayKey – Forensic access tool that extracts encrypted or inaccessible data from mobile devices.	\$10,070	
2023		
Police Software and Equipment		\$159,545
Body Camera / Car Camera / Interview Room Camera System Renewal – Our contract with Axon expires in 2023. This expenditure will may include a new vendor or upgrading existing equipment with current vendor.	\$70,000	
Records Management – The new regional records management system went live in 2019. The project has experienced technical difficulties with the vendor. To date, the participating agencies have not paid the remaining balance because unresolved issues remain. There is a chance that the vendor may not be able to meet contractual obligations and a need vendor may be sought.	\$40,000	
Records Management Maintenance Fee – The fee is used to maintain the existing regional records management system. This line item may be unnecessary if the vendor is unable resolve system deficiencies.	\$19,400	
Taser – Taser X2 HD rechargeable batteries.	\$2,750	
GrayKey - Forensic access tool that extracts encrypted or inaccessible data from mobile devices.	\$9,995	
Cellebrite – Annual membership renewal	\$4,400	
Mobile Speed Alert RADAR Trailer – The department has received several requests for a message sign with red and blue strobes to draw driver attention to their speed better.	\$13,000	
2024		
Police Software and Equipment		\$89,765
Records Management – The new regional records management system went live in 2019. The project has experienced technical difficulties with the vendor. To date, the participating agencies have not paid the remaining balance because unresolved issues remain. There is a chance that the vendor may not be able to meet contractual obligations and a need vendor may be sought.	\$40,000	
Records Management Maintenance Fee – The fee is used to maintain the existing regional records management system. This line item may be unnecessary if the vendor is unable resolve system deficiencies.	\$20,370	
Axon – Our five-year agreement with Axon expires in 2023. We will explore different options. To be determined.	\$15,000	

2022-2026 Capital Improvement Plan

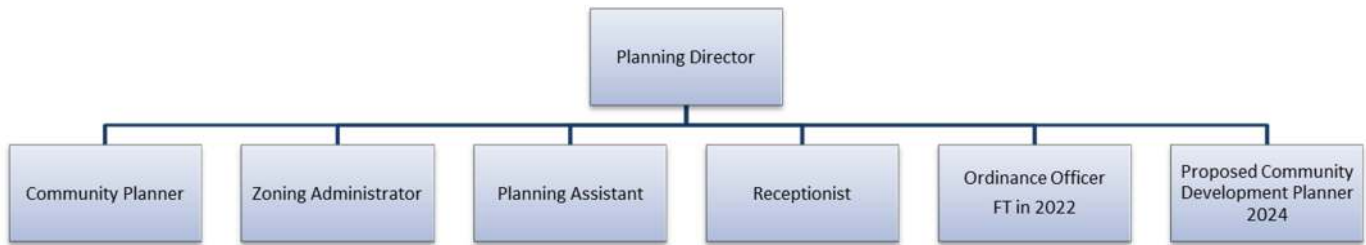
Graykey - Forensic access tool that extracts encrypted or inaccessible data from mobile devices.	\$9,995	
Cellebrite – Annual membership renewal	\$4,400	
2025		
Police Software and Equipment		\$108,884
Records Management Maintenance Fee – The new regional records management system went live in 2019. The project has experienced technical difficulties with the vendor. To date, the participating agencies have not paid the remaining balance because unresolved issues remain. There is a chance that the vendor may not be able to meet contractual obligations and a need vendor may be sought.	\$40,000	
Records Management Maintenance Fee – The fee is used to maintain the existing regional records management system. This line item may be unnecessary if the vendor is unable resolve system deficiencies.	\$21,389	
Axon – Our five-year agreement with Axon expires in 2022. We will explore different options. To be determined	\$15,000	
Taser – The department is seeking to replace old Tasers. We will replace five units per year for the next three years.	\$12,500	
Cellebrite – Annual membership renewal	\$4,400	
GrayKey - Forensic access tool that extracts encrypted or inaccessible data from mobile devices.	\$9,995	
Medical Equipment / Supplies – Some of our medical supplies have a five-year shelf life. The first items replaced will be Quikclot hemostatic trauma dressings and chest seals.	\$5,600	
2026		
Police Software and Equipment		\$87,203
Records Management Maintenance Fee – The fee is used to maintain the regional records management system.	\$22,458	
Axon – Our five-year agreement with Axon expires in 2022. We will explore different options.	\$15,000	
Taser – The department is seeking to replace old Tasers. We will replace five units per year for the next three years.	\$12,500	
Cellebrite – Annual membership renewal.	\$4,400	
GrayKey - Forensic access tool that extracts encrypted or inaccessible data from mobile devices.	\$9,995	
Medical Equipment / Supplies – Some of our medical supplies have a five-year shelf life. The first items replaced will be Quikclot hemostatic trauma dressings and chest seals.	\$5,600	
Automated External Defibrillator (AED) – Replace 10 AED units. Existing units will be eight years old and at their end of life rating.	\$17,250	

2022-2026 Capital Improvement Plan

PLANNING AND ZONING DEPARTMENT

The total proposed capital costs for the Planning and Zoning Department totals **\$225 Thousand or 2.7% of the Capital Reserve Fund Requests** for the five years.

Organizational Chart



Department Activities

The Department of Planning & Zoning is responsible for the regulation of land use activity in the Township, including all subdivisions and land development activities. Staff reviews plan submissions for any new construction or alterations to ensure compliance with Township ordinances. Additionally, the department conducts inspections on all building activity in the Township.

The Zoning Administrator and Ordinance Enforcement Officer are responsible for the enforcement of Township ordinances as they relate to items such as snow removal, abandoned vehicles, lawn maintenance, and more.

The Planning Department has recently worked on several large projects including the Toll Brothers Cottages, Pine Hall development, the Harner Farm subdivision, West College Student Housing Land Development Plan, adoption of the Heritage and Significant Tree Ordinance, Workforce Housing Ordinance amendment, the Tree Preservation and Protection Ordinance, as well as tracking potential COVID-19 amendments and comprehensive amendments that resulted in errors after the 2019 comprehensive Zoning and SALDO update.

Strategic Plan Alignment

The Capital Improvement Plan seeks to advance the goals, objectives, and action steps as outlined in the Ferguson Township Strategic Plan. Over the next five years, several of the Strategic Plan items will be accomplished through the proposed expenditures in the Capital Improvement Plan.

Mobility Study Implementation (2022 - 2026)

1) Financial

- a. Make realistic estimates of program costs (Staff)

Permitting Software (2022) Regional Program

1) Best Management Practices

- a. Ensure adequate staffing and resources necessary to carry out Township services and programs (Staff, Board)

2022-2026 Capital Improvement Plan

Market Study Land Use and Housing Needs

3) Growth Management

- a. Identify and complete (develop) plans for specific small areas. (Board, Staff, Planning Commission)
- b. Develop a Long-Range Growth Management Plan. (Staff, Planning Commission, Board)
- c. Develop a Regional Housing Plan to provide for low, moderately and attainable priced housing in the Township. (Staff, Consultant, Regional input)

A Regional Housing Study and Needs Assessment is the first step in the strategic planning process for Ferguson Township's Affordable Housing Initiatives. This analysis will inform the second step of the process, which is to recommend housing strategies for each municipality and for the region that will address key issues impacting housing affordability. A single solution targeted to a specific issue or population is no longer a sufficient strategy to advance an affordable housing agenda and many approaches must be considered. This Study will draw on internal resources, consultants, housing industry representatives and observations from the community.

Regional Housing Study and Needs Assessment will identify objectives and strategies to pursue by each municipality:

- Develop a plan for listening to residents in need of better housing;
- Create a holistic regional strategy;
- Further the relationship between localities;
- Connect housing efforts to transportation and workforce development;
- Create a formal means for sharing information; and
- Advocate for the integration of housing into decision making.

The Study will provide the Township with:

- Household demographics;
- Housing supply and market conditions;
- Housing affordability and the gap not being addressed by the private market; and
- Key issues impacting affordable housing, which outlines the key housing issues as the basis for future strategy formulation (housing supply, land development policies, transportation, funding, incomes, discrimination).

4) Environmental Stewardship

- a. Make certain that land development regulations and development plans are consistent with environmental values (Staff, Planning Commission, Board)

9) Partnerships and Regional Thinking

- b. Work towards regional cooperation on issues that affect the entire Centre Region I.e. attainable housing, affordable housing, and sustainable growth.

8) Promotion of Municipal Identity

- a. Develop our Sense of Place by developing a vibrant Town Center, preserving our agricultural heritage, and promoting the features that make the Township unique. (Staff)

2022-2026 Capital Improvement Plan

FERGUSON TOWNSHIP						
2022 – 2026 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
PLANNING						
30.400.414.750						
Description	2022	2023	2024	2025	2026	TOTAL
Mobility Study Implementation	see Transportaion Improvement Fund (32)					0
Terraced Streetscape District	50,000					50,000
Regional Housing Study		75,000				75,000
Long Range Management Plan			100,000			100,000
Total	50,000	75,000	100,000	0	0	225,000

2022 - 2025	
Mobility Study Implementation	\$250,000/yr.
<p>Ferguson Township Public Works Department is currently carrying out a Transportation Mobility Study that will identify recommended mobility improvement projects and provide concept illustrations and budgetary cost estimates. Improvement projects include proposed bike facilities that have been identified in both the 2015 Centre Region Bike Plan and the 2017 Ferguson Township Official Map. Capital funds can be utilized as a match for various state and federal transportation programs such as the Transportation Alternatives Program (TAP), DCNR Keystone Funds, PennDOT Multimodal, and a percentage match to complete priority improvements that are identified through the completed Mobility Study.</p> <p>*See Transportation Improvement Fund for costs.</p>	
2022	
Terraced Streetscape District Zoning Rewrite	\$50,000
<p>Since its inception in 2011, the Terraced Streetscape District along the West College Avenue corridor has not developed as envisioned through the ordinance provisions and design manual. Several obstacles to the successful development of the district, including, but not limited to, pedestrian connectivity, market demand challenges with property owners, and more, have caused the corridor to stagnate in a state of functional blight. Elected officials and Planning Departments within Ferguson Township and the Borough of State College have expressed an interest in working together to overcome these challenges and create a walkable, mixed-use neighborhood that creates a gateway into both municipalities. This project proposes that a consultant be retained to work with Ferguson Township on the preparation of a revised zoning district and design standards in collaboration with the Borough of State College.</p>	
2023	
Municipal or Regional Housing Study	\$75,000
<p>Housing is a regional issue, like transportation and environmental quality. A lack of a regional approach to affordable housing exacerbates income and racial inequality throughout the region. We are fortunate to live in a prosperous location with a wealth of opportunities that can support individual and family economic well-being and success. Consequently, we are better positioned than many other places to create regional tools to expand housing options, particularly if we take an incremental and results-driven approach.</p>	

2022-2026 Capital Improvement Plan

This study should be completed as a regional approach. However, if there is a lack of regional interest in this type of study, the Township will be prepared to complete this study alone. This housing study is to provide decision-makers, stakeholders, and community members with a comprehensive understanding of key housing issues in the region. The study will provide an assessment of unmet housing demand now and in the next five, ten, and fifteen years. This study will also offer community leaders and stakeholders a basis for formulating housing priorities, policies, and intervention strategies that can be achieved within two, five, ten, and fifteen years.

The Township needs to build a comprehensive analysis of housing needs, implement a housing plan and a set of corresponding policies to improve housing choice and opportunities for attainable and affordable housing within the Township.

2024

Long-Range Growth Management Plan (LRGMP)

\$100,000

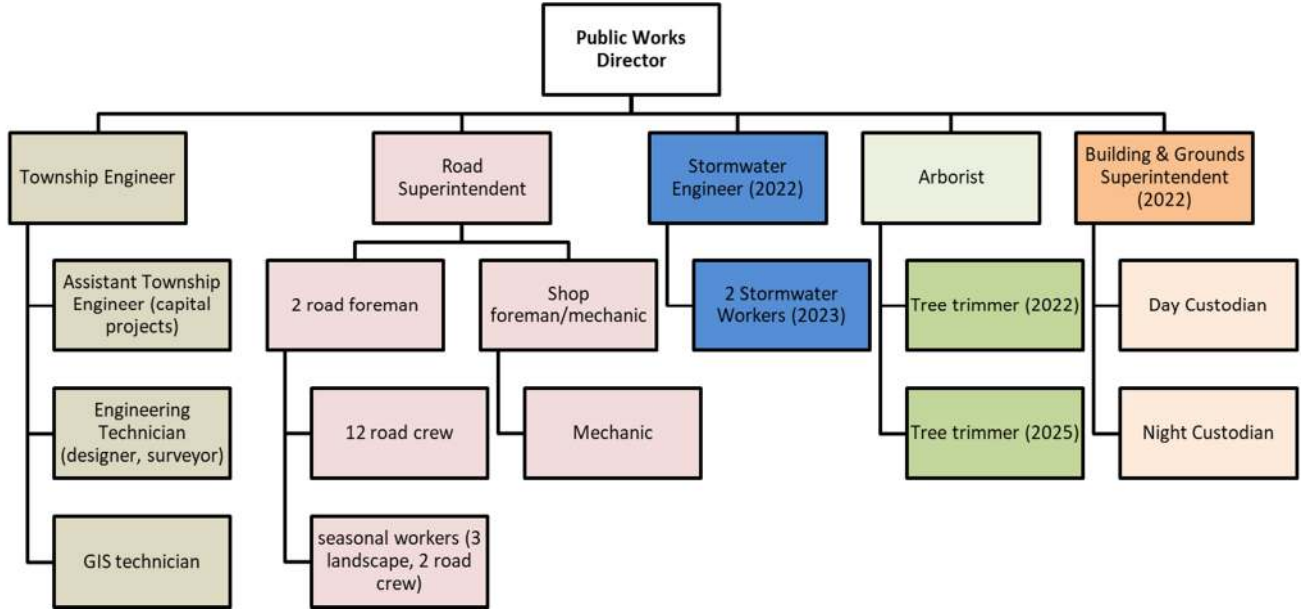
Great communities don't just happen. They require a guiding vision for the future and a sustained set of strategies for bringing that vision to reality. The goal of this Plan is to determine what the grown-up, built-out Ferguson Township ought to look like. The LRGMP should be a strategic roadmap for the Township to follow as it grows and matures over the next 25 years. Proper planning results in tangible benefits for the community as a whole and efficient use of tax dollars. This plan will be a detailed and wide-ranging effort that reaches beyond the typical 10-year planning horizon and looks ahead 25 years to ensure a sustainable future for the next generation. This plan will establish strategies to guide the future growth and development of the community, assess existing conditions and trends, provide recommendations for the use and development of land. The plan also establishes strategies for the extension and improvement of transportation services and infrastructure, the development of community facilities, expansion of the Township's economic base, and protect natural resources and open space.

2022-2026 Capital Improvement Plan

PUBLIC WORKS DEPARTMENT

PUBLIC WORKS STAFFING

The Public Works Department organizational chart is depicted below. The organizational chart reflects current and proposed staffing.



The Public Works Department consists of 5 sections, as shown in the organizational chart. These include Engineering, Road/Fleet Maintenance, Arbor Care, Buildings/Grounds and Stormwater.

2022-2026 Capital Improvement Plan

BUILDINGS AND GROUNDS SECTION

The total proposed capital costs for the Buildings & Grounds Section totals **\$3.80 Million or 46.1% of the Capital Reserve Fund Requests** for the five years.

The Public Works Capital Building Fund Appropriation for building systems saves for the future replacement of building systems such as HVAC, roofs, doors, windows, flooring, light fixtures, fire system and panels, and fixtures.

In 2021, the construction of a new public works facility was completed. This 13,753 square foot building includes truck lifts, vehicle mechanic bays, offices, break room and showers, bathrooms, a truck wash facility, and a fueling station. The new building accomodates vehicle washing on a daily basis which is proven to increase the life expectancy of snow-fighting equipment used to apply road salt. The new building provides separate facilities such as locker rooms, bathrooms, and showers for men and women. The building was designed and constructed to LEED requirements (Gold as the goal). In 2021 a contract was awarded to install a solar (photovoltaic) system on the building roof. A building automation system will monitor the energy production of the solar system vs the energy consumption of the building. The new building site does include a dual electric vehicle charging station to accommodate future Township owned electric vehicles. Site work is complete and provides additional parking and significant upgrades to the stormwater management system as well as low mow landscape and additional shrub and tree plantings.

This initiative is consistent with goal numbers 4) Environmental Stewardship, 5) Best Management Practices, 7) Promotion of Clean Renewable Energy of the Strategic Plan.

The Public Works Department requests the following buildings and grounds items for this planning period.

FERGUSON TOWNSHIP							
2022 – 2026 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS							
BUILDINGS & GROUNDS							
30.400.409.750							
Description	Department	2022	2023	2024	2025	2026	TOTAL
Fitness Equipment	ALL	2,000	2,000	2,000	2,000	2,000	10,000
Door FOBS (2) PW Bldg 1	PW	6,027					6,027
Door FOB PW Bldg 6 Wash bay	PW	2,100					2,100
Door FOB PW Bldg 4	PW	2,100					2,100
Cameras PW Bldg 1	PW	4,778					4,778
Cameras PW Admin Bldg	PW	4,631					4,631
Repave PW laydown area	PW	68,250					68,250
Structural Pallet Racks PW Bldg 4	PW	3,100					3,100
Precast concrete walls to store stone & materials	PW				46,620		46,620
New Fire Station Needs Assessment	Admin	25,000					25,000
New Fire Station Land Acquisition	Admin		100,000				100,000
New Fire Station Design & Engineering	Admin			427,500			427,500
New Fire Station Construction	Admin				2,850,000		2,850,000
	Total	117,986	102,000	429,500	2,898,620	2,000	3,550,106

2022-2026 Capital Improvement Plan

The Township established a Buildings & Grounds sinking fund for the replacement of major equipment. The proposed sinking fund activity is included in the following chart. The sinking fund was set up after the Township building was renovated in 2007 to save for the future replacement of building systems such as HVAC, roof, doors, fixtures.

FERGUSON TOWNSHIP						
2022 – 2026 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
BUILDING EQUIPMENT SINKING FUND						
30.400.409.760						
* YOP=Year of Purchase, YOR=Year of Replacement						
Description	YOP	AGE	YOR	Additions	Deductions	Balance
Beginning Balance 12/31/20						236,777
Annual Sinking Fund Contribution			2021	30,000		266,777
Replace water heater			2021		9,450	257,327
Replace 2 steel entry doors	1997	24	2021		2,100	255,227
Annual Sinking Fund Contribution			2022	30,000		285,227
Replace 2 steel entry doors	1997	25	2022		2,200	283,027
Replace Admin Building Carpet tiles	2007	15	2022		40,000	243,027
Replace Rubber Roof on Bldg #3			2022		76,700	166,327
Annual Sinking Fund Contribution			2023	30,000		196,327
Replace 2 steel entry doors	1997	26	2023		2,200	194,127
Replace Building Roofs	1997	26	2023		66,200	127,927
Annual Sinking Fund Contribution			2024	30,000		157,927
Replace 2 steel entry doors	1997	27	2024		2,300	155,627
Replace door security system			2024		17,400	138,227
Replace Simplex Fire System	2007	17	2024		11,600	126,627
Annual Sinking Fund Contribution			2025	30,000		156,627
Replace 2 steel entry doors	1997	28	2025		2,600	154,027
Replace HVAC system in computer room			2025		12,200	141,827
Replace Small Water Heater			2025		2,430	139,397
Annual Sinking Fund Contribution			2026	30,000		169,397
Replace 2 steel entry doors	1997	29	2026		2,550	166,847
Replace water heater			2026		11,500	155,347
			2026			155,347
Total				180,000	261,430	
				EXPENDITURES		
				2022	118,900	
				2023	68,400	
				2024	31,300	
				2025	17,230	
				2026	14,050	
				Total	249,880	

2022-2026 Capital Improvement Plan

ROAD PROJECTS

Road improvement projects make up the bulk of the capital expenditures for the Township. For the term of this CIP, road projects total **\$18.6 Million or 59.3% of the Capital Expenditures for All Funds.**

Roadway Improvements

Each year a roadway assessment is conducted of approximately half of the Township's 95 miles of roadway. PAVER software generates a condition index based on data collection from visual field observations. In the past, the condition index was used, in conjunction with geographic considerations and traffic volumes, with input from staff and elected officials to develop the plan of road improvements. At the request of the Board of Supervisors, and after deferred hot mix paving projects for 2021, staff investigated the use of PAVER to automatically develop the 5 year plan of road improvements based on input criteria rather than use the "worst first" approach which has served us in the past. The plan of road improvements put forth represents a budget constrained approach of approximately 1.8MM/year for hot mx paving and microsurfacing. Using this approach, the area weighted average condition of our roads remains steady starting at 84.68 after 2022 and ending at 84.34 after 2026. However, it becomes apparent that more road sections are in the fair, poor, very poor, and even failed condition. A backlog elimination scenero was run that eliminated the backlog of paving work within 5 years while maintaining the condition of the roadways. This scenerio showed an increase in PCI after 5 years from 86.09 to 91.08 and all but 2 road sections were in good and satisfactory condition. The cost of this program averaged approximately 3MM/year. Both scenerios placed an emphasis on microsurfacing bollstering the importance of our microsurfacing program.

Candidates for paving are listed as line items in the CIP. Due to the specialized equipment used in paving operations, large paving projects are competitively bid. While the road crew has assisted with base repair and pavement preparation for contracted paving operations, a greater emphasis will be placed in future years on in house road maintenance.

The CIP lists roads proposed for capital improvements Depending on the severity of pavement distress or underlying base course failure; projects may include cold in-place recycling, select base repair, milling, or a combination of these techniques. In most all cases, the existing asphalt surface will then be overlaid.

A cost-effective method to preserve pavement life is microsurfacing, a cold-mix paving system. It is not a hot-mix pavement. The material consists of small aggregate, asphalt emulsion, water, and mineral fillers, and is generally applied in two lifts that total 3/8" in thickness. A durable asphalt seal is applied to roads that have begun to show signs of aging and minor distress. By retarding the surface's natural breakdown, this process extends the pavement's lifespan for approximately seven years. Microsurfacing adds no structural value to the pavement, and therefore, roadways that have deteriorated beyond a certain point are generally not good candidates for this process. Typically microsurfacing is placed in 2 lifts, back to back. Based on historical pricing and translated to an average price per linear foot of 26-foot wide roadway, microsurfacing can be placed for approximately \$12/linear foot of the road.

Based on historical Township pricing data and a condition rating of approximately 80, an existing rural road can be repaved for approximately \$45/linear foot of roadway, and an urban road can be repaved for approximately \$75/linear foot of roadway. This amount includes ancillary work and costs and assumes a 10% base repair of the existing roadway, milling the existing surface, placement of a scratch coat of bituminous asphalt and overlay with an asphalt wearing course. The Department maintains a cost database of historical paving pricing. This cost data was converted to SF unit pricing for PAVER. Should a new concrete curb be required, depending on type of curb and quantity, it adds approx. \$25/linear foot per side (\$50/linear foot for both sides) to the project cost. Needed stormwater system repairs could double the cost of a road project. Again depending on the quantity of pipe and size of the pipe, costs canl exceed \$100/linear foot. When preparing the budget, a certain amount of funding is set aside to replace or reline existing corrugated metal pipe (CMP) under a road to be paved. Before repaving, pipe systems will be cleaned and video assessed to determine the extent of pipe system replacement and repair. Inlet tops are considered for replacement when roads are paved and are estimated at \$2,000/each.

2022-2026 Capital Improvement Plan

Comprehensive Township-Wide Traffic Study

This study is requested to help the Township understand the effects that development has had over the past years on the road network, and it will forecast development over the next 20 years, and using modeling software, predict impacts to the roadway network. The results of the study will provide information to help staff and elected officials plan and program funding for future capital improvements to the roadway system.

Background: In 1998, the Township completed a comprehensive transportation study that forecasted a 20 year horizon (2018) traffic condition based upon assumptions in development within the Township over those 20 years. Development was rapidly occurring and an understanding of the cumulative effects of the development was not known, nor how to fund improvements to maintain an efficient street network. Based upon that study, certain improvements were identified and a funding source known as the Transportation Improvement Fund (TIF) was created to fund the projects. This study, which was started in the early 90s, had not only assumptions about development patterns over the 20 years, it also modeled changes in traffic patterns with the then future completion of significant missing links in the network such as Blue Course Drive from North Atherton Street to West College Avenue, Old Gatesburg Road from Science Park Road to Blue Course Drive, and Bristol Avenue from West College Avenue to Blue Course Drive.

Ten years later, development within the growth area occurred, zoning changes occurred, and Blue Course Drive was completed. In 2009 an update to the study was initiated to consider these changes to land use and the street network. That study again considered a 20 year horizon with a future condition of 2030. Based upon that study, a list of updated projects was created for consideration for funding to maintain the network efficiency.

Now again, staff recommends the Township update the study sometime in this 5 year CIP. Again, changes in zoning and land use will be considered as well as the actual effects of completion of links such as Old Gatesburg Road and Bristol Avenue. When the Township becomes more linear or even static in development trends, an update to the study may not be warranted.

2022-2026 Capital Improvement Plan

FERGUSON TOWNSHIP								
2022 – 2026 CIP CAPITAL PROJECTS DETAIL-CASH BASIS								
PUBLIC WORKS ROAD PROJECTS								
FUND	CAT	DESCRIPTION	2022	2023	2024	2025	2026	TOTAL
R=road, D=stormwater, M=mobility, O=operating								
LF	R	Microsurfacing and Paving (Liquid Fuels)	318,000	328,000	338,000	348,000	358,000	1,690,000
LF	R	ADA Curb Ramp Replacements	95,000	98,000	101,000	104,000	107,000	505,000
LF	O	Road Materials & Supplies	27,000	27,000	28,000	29,000	30,000	141,000
LF	O	Pavement Markings	110,000	114,000	117,000	121,000	124,000	586,000
LF	O	Pavement Marking Eradication	21,000	22,000	23,000	23,000	24,000	113,000
LF	R	Mill & Fill in advance of microsurfacing	106,000	109,000	113,000	116,000	119,000	563,000
LF	O	Road Salt	128,000	132,000	136,000	140,000	144,000	680,000
LF	O	Comprehensive township-wide traffic study				232,000		232,000
TIF	R	Microsurfacing and Paving (TIF)	1,591,000	1,639,000	1,688,000	1,739,000	1,791,000	8,448,000
TIF	R	ADA Handicap Ramps for current years projects	74,000	76,000	79,000	81,000	84,000	394,000
TIF	D	Reline/Line CMP pipes for current years projects	212,000	219,000	225,000	232,000	239,000	1,127,000
TIF	D	Repair Stormwater inlets & replace tops for current years projects	64,000	66,000	68,000	70,000	72,000	340,000
TIF	R	Replace concrete curb for this years road projects	53,000	55,000	56,000	58,000	60,000	282,000
TIF	M	Sealcoat & Pavement Repairs for Bike Paths	32,000	33,000	34,000	35,000	36,000	170,000
TIF	M	Mobility Study Implementation (from planning)	250,000	250,000	250,000			750,000
TIF	M	Level of Service projections for intersections (with planning dept)				232,000		232,000
TIF	R	Potential Green Light Go intersection improvements	135,000	148,000	152,000	157,000	161,000	753,000
TIF	M	Pedestrian Improvements at Blue Course Drive & Martin Street		270,000				270,000
TIF	R	SR45 & SR26 & Nixon Road traffic signal & sidewalks	70,000	500,000				570,000
TIF	M	Audible Pedestrian signals at West College & Bristol	64,000					64,000
TIF	M	Shingletown Road & College Ave Pedestrian Accommodations	28,076					28,076
TIF	R	Research, Aaron, Park Crest, Allen	685,454					685,454
Total			4,063,530	4,086,000	3,408,000	3,717,000	3,349,000	18,623,530
PUBLIC WORKS EXPENDITURES BY TYPE								
	D	Drainage Projects	276,000	285,000	293,000	302,000	311,000	1,467,000
	R	Road Projects	3,127,454	2,953,000	2,527,000	2,603,000	2,680,000	13,890,454
	M	MultiModal Projects	374,076	553,000	284,000	267,000	36,000	1,514,076
	O	Operating Expenses	286,000	295,000	304,000	545,000	322,000	1,752,000
Total			4,063,530	4,086,000	3,408,000	3,717,000	3,349,000	18,623,530
PUBLIC WORKS EXPENDITURES BY FUND AND TYPE								
CR	D	Drainage Projects-Capital Reserve	0	0	0	0	0	0
CR	R	Road Projects-Capital Reserve	0	0	0	0	0	0
TIF	M	MultiModal Projects-Transportation Improvement	374,076	553,000	284,000	267,000	36,000	1,514,076
TIF	D	Drainage Projects-Transportation Improvement	276,000	285,000	293,000	302,000	311,000	1,467,000
TIF	R	Road Projects-Transportation Improvements	2,608,454	2,418,000	1,975,000	2,035,000	2,096,000	11,132,454
LF	R	Road Projects-Liquid Fuels	519,000	535,000	552,000	568,000	584,000	2,758,000
LF	O	Operating Expenses	286,000	295,000	304,000	545,000	322,000	1,752,000
Total			4,063,530	4,086,000	3,408,000	3,717,000	3,349,000	18,623,530

2022-2026 Capital Improvement Plan

Americans with Disability Act (ADA) Handicap Accessibility Sidewalk Intersection Ramp Improvements

Per federal and state regulations, sidewalk intersection ramps are upgraded to current ADA standards. If upgrades are required, they are made whenever a road is paved or microsurfaced.

For roads to be paved or microsurfaced, the concrete work is included in the CIP as a line item. The cost varies for each ramp depending on the existing grades and number of sidewalk blocks that need to be removed to reconstruct the ramp to the proper grades. \$3,500 is budgeted for each ramp that needs to be replaced. Truncated domes are required at these crossings.

Traffic Signals and Transportation Studies:

Automated Red Light Enforcement (ARLE) Grant – Traffic Signal Optimization Project

Through ARLE, the Township will receive grant funding to improve performance and communication at all 20 of our traffic signals. The new system will monitor real-time traffic in the Township, and staff will be better equipped to fine-tune the signals to changing traffic demands. This project has been in review and under design for several years and is assigned contract number 2016-C11.

Green Light Go (GLG) Grant – Traffic signal vehicle detection upgrade

The Township has been consistently awarded funding through the GLG program to upgrade several traffic signals a year to digital radar vehicle detection. This technology replaces ground loops or video detection making the signal operations more reliable. Staff will continue to apply for these grants.

SR26/SR45/Nixon Road (aka flashing light in Pine Grove Mills)

This CIP includes funding for engineering, easement acquisition, utility relocation, and construction of a fully functional traffic signal at the intersection of Pine Grove Road, and Water Street, and Nixon Road. The budgetary figure does not include significant geometric improvements. Instead, it is for a non-traditional offset signal design.

Science Park Road/Sandy Drive intersection (North)

Funding to construct this traffic signal is included in the 2021 operating budget. Should construction work not start and finish in 2021, funding for this project will need to be rebudgeted for 2022.

Pine Grove Mills Mobility Study

Funding for a mobility study is included in 2021. This study is delayed due to reduced traffic counts during the coronavirus pandemic, which did not permit accurate traffic data collection. The study is scheduled for fall of 2021. Should the study not finish in 2021, funding for this project will need to be rebudgeted for 2022.

The preparation of the Road Improvement section of the CIP is consistent with goal 1a of the Strategic Plan - Financial Stability - Make realistic estimates of program costs.

Northland Area Mobility Study

Refer to the Planning and Zoning section for any set-aside funding for potential projects identified in the Northland Area Mobility Study completed in 2019. Many worthwhile projects were identified, including pedestrian crossing upgrades, lighting and safety improvements, bike path improvements, and transit improvements. Tier 1 projects range in estimated cost from \$25,000 to \$500,000.

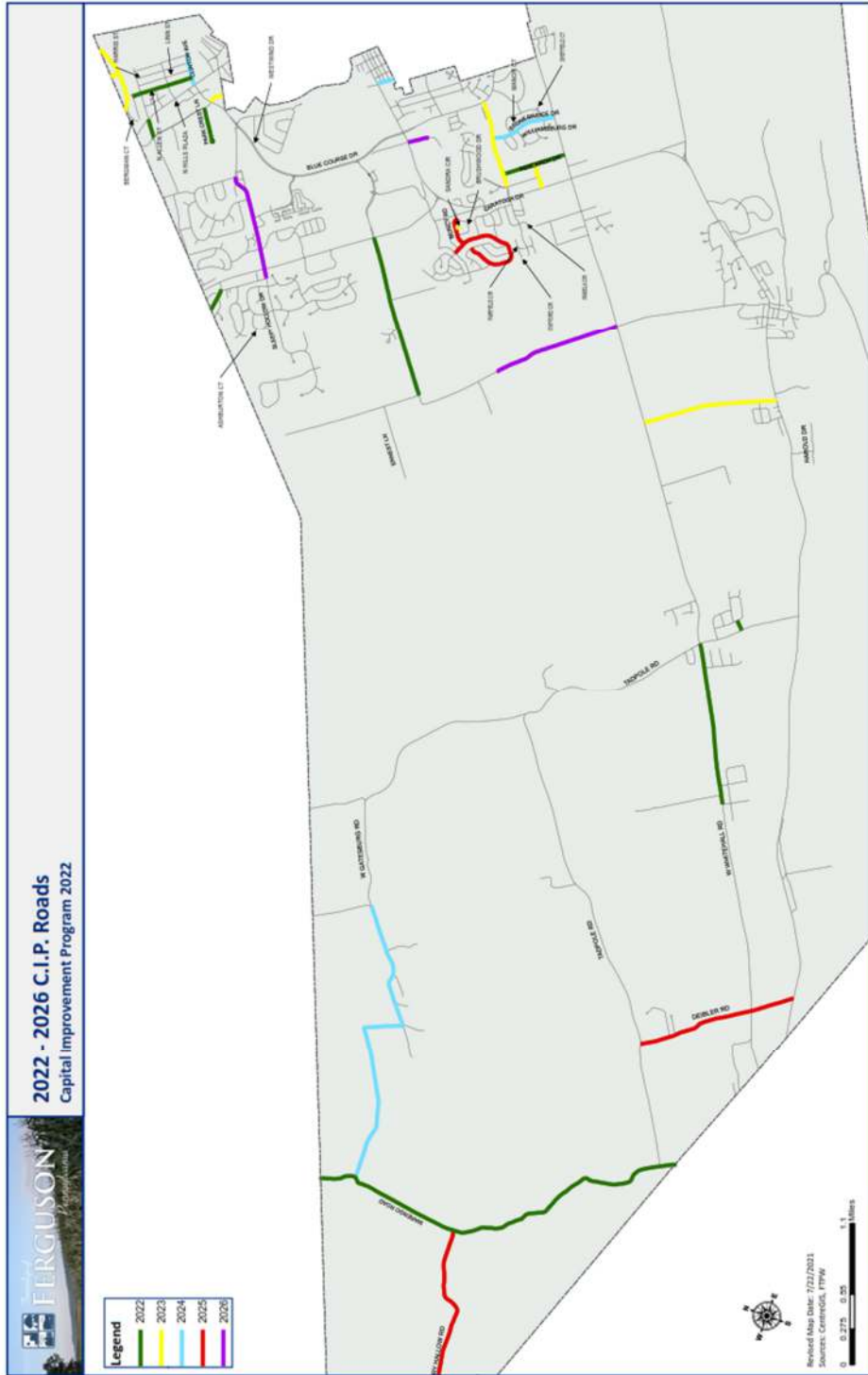
Storm Pipe Improvements associated with Road Projects

The condition of the inlets and storm pipe is assessed either visually or by a remote-controlled camera before a roadway is overlaid with new asphalt. This CIP reflects anticipated costs due to inlet and storm pipe replacement. Entire new inlets set in place can cost \$3,000 to \$4,000 each. The cost of storm pipe replacement varies based on the length of pipe to be replaced, the diameter of the pipe, the type of pipe material, and other work associated with the storm pipe replacement such as other utility relocation costs and if the above curb or sidewalk needs replaced. A typical 18-inch diameter high-density polyethylene

2022-2026 Capital Improvement Plan

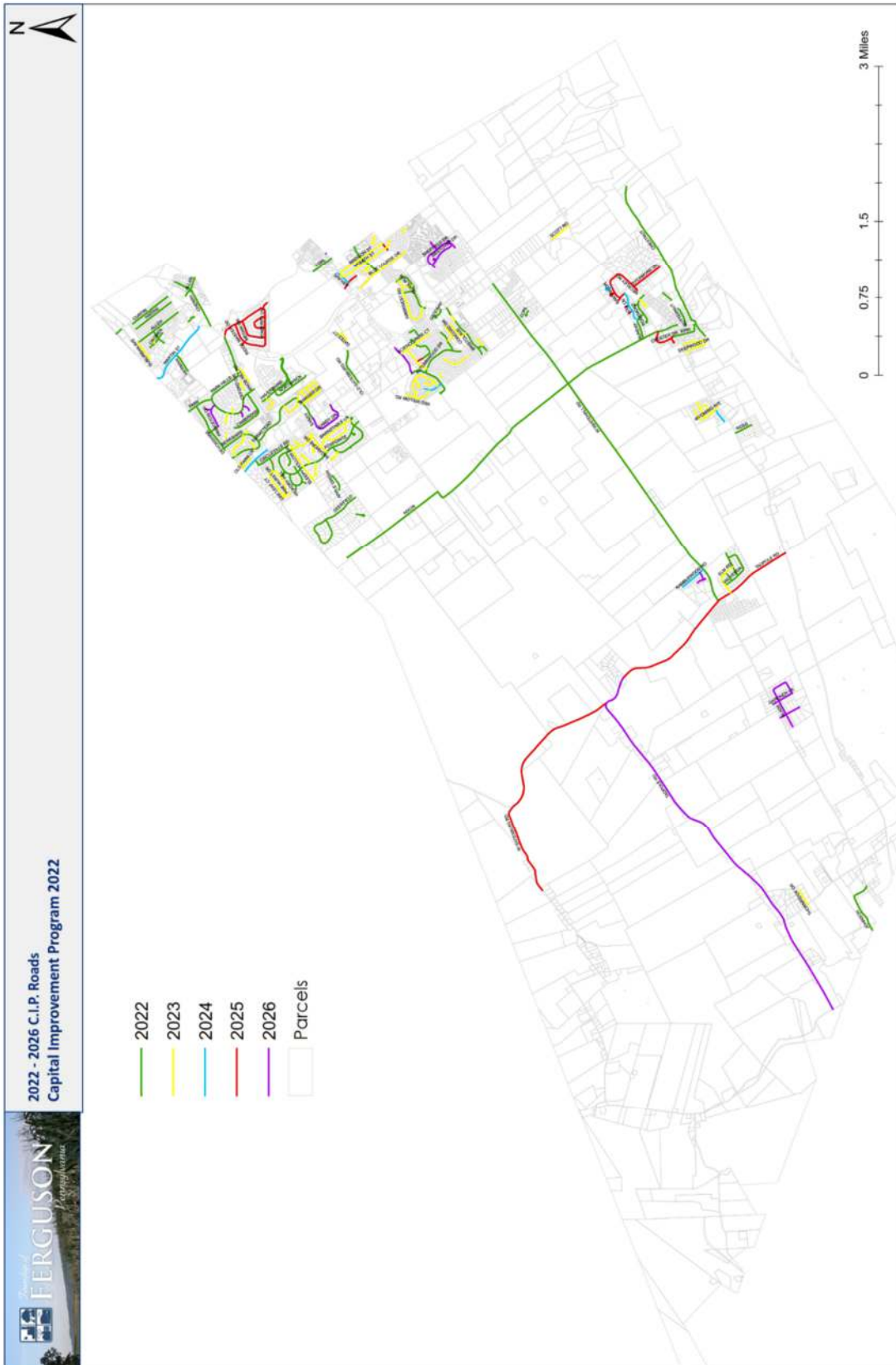
(HDPE) pipe installed will add about \$75 to \$125/ linear foot to the project cost plus roadway and curb restoration. The structural lining of an old corrugated 18-inch diameter pipe could cost \$105/linear foot for long runs, more for small quantities. As you can surmise, the cost of replacing the storm pipe system can exceed the cost to repave the road.

ROADS 2022-2026



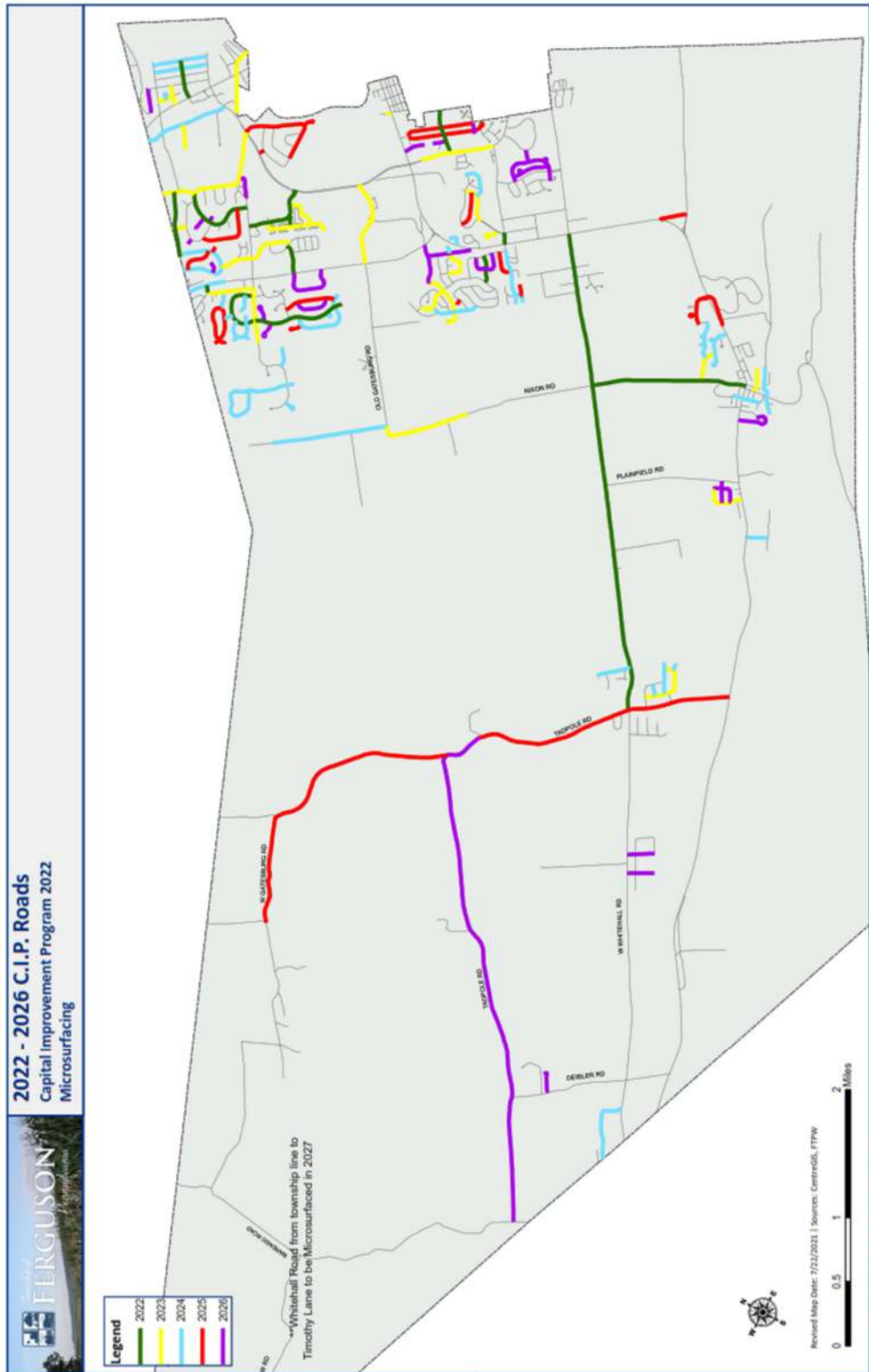
2022-2026 Capital Improvement Plan

PAVER PCI INDEX 2022-2026



2022-2026 Capital Improvement Plan

MICROSURFACING 2022-2026



2022-2026 Capital Improvement Plan

STORMWATER PROJECTS FUND 20

The Stormwater Projects Fund represents the cost of the program during the term of the capital plan. The stormwater fee is expected to provide funding for this program. The total proposed expenditures are **\$6.09 Million or 19.4% of the total Capital Projects Fund Requests**.

FERGUSON TOWNSHIP						
2022 – 2026 CIP CAPITAL PROJECTS DETAIL-CASH BASIS						
STORMWATER FUND PROJECTS						
DESCRIPTION	2022	2023	2024	2025	2026	TOTAL
MS4 Chesapeake Bay Pollutant Reduction Program	75,000	250,000	250,000			575,000
Park Hills drainage improvement	1,500,000					1,500,000
Line CMP pipes	315,000	330,750	347,288	364,652	382,884	1,740,574
Video assess and clean CMP pipes	110,250	115,763	121,551	127,628	134,010	609,202
New storm inlets	15,750	16,538	17,364	18,233	19,144	87,029
Community Partnership Program	52,500	55,125	57,881	60,775	63,814	290,095
Johnson Road Drainage Redesign & Metzger's Easement	78,750					78,750
Deerfield Drive roadside swale program		0				0
						0
	2,147,250	768,176	794,084	571,288	599,852	4,880,650

2022-2026 Capital Improvement Plan

Stormwater Fee

In 2021 the Board of Supervisors adopted a stormwater fee ordinance after years of study and deliberation. Starting in 2022, a dedicated funding source is utilized for stormwater repairs and projects not directly attributed to a road paving project. Stormwater improvement costs associated with a road paving project are included under TIF or LF expenses. The Stormwater fee will also be used for expenses related to compliance with MS4 requirements, replacing failing stormwater infrastructure not directly attributed to a road paving project, addressing flooding, labor and equipment expenses for stormwater maintenance, public/private partnerships to address maintenance issues such as stormwater basin repairs due to mostly public stormwater.

The CBPRP and stormwater fee implementation are consistent with goals 1) Financial Stability, 4) Environmental Stewardship, 5) Best Management Practices for Operations, 6) Increase Participatory Government, and 9) Partnerships and Regional Thinking of the Strategic Plan.

Storm Pipe Video Assessment Program

Funding is set aside each year to video assess the condition of our stormpipes. The Township owns and maintains 174,200 linear feet (or 33 miles) of stormwater pipe. 16 miles of this pipe are constructed of corrugated metal, some as old as 40 years. Additionally, there are 22 miles of privately owned stormwater pipe. Video assessment, preceded in some cases by pipe cleaning, is the first step in the asset management plan for stormwater pipe.

Storm Pipe and Inlet Improvements

After stormpipes are assessed by video, they are prioritized for replacement and repair. In some cases spot repairs are necessary due to compromised integrity by rusting, collapse, or penetration. In some cases the pipe failure is greater and sections of pipe are in need of repair. The NASSCO (National Association Of Sewer Service Companies) pipe rating system is used to assign priorities to pipe repair and help guide the type of repair. The two most common repairs for long sections of pipe are pipe replacement and pipe lining. Pipe replacement includes open cutting the ground surface, replacing the pipe, and restoring the surface. Pipe lining involves the insertion of a pipe liner material into the pipe and curing it with ultraviolet light.

The Township owns 2,352 storm inlets (aka catch basins). There are another 408 inlets owned by private property owners. The stormwater cost of service model includes the services of part time interns to help collect data, the first step in the asset management process. Inlets in need of repair, not associated with a specific road paving project, are funded through the stormwater fee.

Pollution Reduction Plan (CBPRP)

A condition of the Township's National Pollutant Discharge and Elimination System (NPDES) Municipal Separate Storm System (MS4) permit is the completion and implementation of a Chesapeake Bay Pollutant Reduction Plan, often now simply referred to as PRP. A specific plan was developed, showing how particular projects will reduce pollutant loads to the Chesapeake Bay. The plan shows pollutant reduction to impaired waterways (Slab Cabin Run and Spruce Creek). The Pollutant Reduction Plan was prepared in 2017/2018 on a regional basis with projects developed for each municipality. The CIP includes funding each year to design, acquire the right of way, and construct stream channel restoration projects as required by the above.

Park Hills Drainageway

Design work continues on this drainageway improvement project in Park Hills located between Devonshire Drive at the north end and Circleville Road at the south. This incised waterway (dry most of the year but handling a lot of stormwater during heavy rain events) is being designed to provide a natural type restoration using step pools. The project also includes utility coordination and relocation. The Township Arborist is involved in preparing a tree protection plan. Some trees will be impacted to construct the project. Steps were taken during design to mitigate the impact to trees. Some private property stormwater

2022-2026 Capital Improvement Plan

easements will be required. Design requires submissions and approvals by PaDEP and FEMA since work is being planned in a floodplain. Funding for construction is included in this 5-year CIP.

Community Partnership Program

Property owners needing assistance to repair stormwater infrastructure can request funding from the Township through this program. Candidate projects must show a need for improvement and demonstrate that public stormwater is being comingled with private stormwater. Since 2022 is the first year of the program, a ranking criteria will be developed to rank and prioritize projects requesting funding. Cost sharing will be based on the ratio of public to private stormwater determined by either the size of the contributing drainage area or quantity of estimated runoff.

2022-2026 Capital Improvement Plan

ROAD/FLEET SECTION - PUBLIC WORKS EQUIPMENT

The following charts depict the capital equipment requested by the Public Works Department during the term of the capital plan. Public Works equipment requests **\$2.46 Million or 29.9% of the Capital Reserve Fund Requests**.

Each year a condition report is generated by the mechanic and road superintendent to assist with the preparation of the equipment CIP. Based on the condition report and useful historical life of similar equipment, the CIP is prepared. The equipment fleet comprised of vehicles over \$25,000 has an estimated 2021 replacement value of \$2.4 million.

New Equipment/Vehicles or Replacement Equipment/Vehicles under \$25,000

FERGUSON TOWNSHIP								
2022 – 2026 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS								
NEW EQUIPMENT PUBLIC WORKS								
XX.400.430.XXX								
Description	Department	FUND	2022	2023	2024	2025	2026	Total
Traffic Signal UPS Battery Replacement (routine maintenance)	OPER	GF	3,000	3,100	3,200	3,300	3,400	16,000
Replace traffic signal LED bulbs (routine maintenance)	OPER	GF	5,513	5,788	6,381	6,078	6,078	29,838
Convert overhead Luminaire to LEDs	EQUIP	CR	9,450	9,925	10,420			29,795
Stump Grinder	EQUIP	CR	8,700					8,700
Automotive Scan Tool update	EQUIP	CR	4,200					4,200
Parts Cleaner for PW Building 6	EQUIP	CR	3,000					3,000
Snow Blower Attachment to clear sidewalks and paths	EQUIP	CR	5,300					5,300
Replace 2015 Wright Standing mower	EQUIP	CR		10,400				10,400
Replace 1997 Towmaster trailer	EQUIP	CR	16,300					16,300
Replace Survey Equipment	EQUIP	CR				30,400		30,400
Hydroseeder for mulch and earthwork projects	EQUIP	CR				21,900		21,900
Rock Hound attachment for JBL skid steer for removing rocks	EQUIP	CR					8,800	8,800
Replace 2003 tow behind compressor	EQUIP	CR					25,000	25,000
Install 18 additional LED street lights in Pine Grove Mills	ROADS	CR	324,000					324,000
Convert 35 street lights to LED in Pine Grove Mills	ROADS	CR	74,000					74,000
Total			453,463	29,213	20,001	61,678	43,278	607,633
	Department	FUND	2022	2023	2024	2025	2026	Total
	OPER	GF	8,513	8,888	9,581	9,378	9,478	45,838
	EQUIP	CR	46,950	20,325	10,420	52,300	33,800	163,795
	ROADS	CR	398,000	0	0	0	0	398,000
	Total	Total	453,463	29,213	20,001	61,678	43,278	607,633

2022-2026 Capital Improvement Plan

Replacement Equipment

Public Works has a separate bank account for equipment greater than \$25,000 original cost. The account activity and balance are included in the following table. The funding is based on estimated current costs and inflated annually by 5%. The costs do not reflect any trade-in value or sale value of the existing equipment, which could be substantial. The sale amounts are recorded as revenue in the capital reserve fund.

The details of the expenditures out of the sinking fund are itemized below.

FERGUSON TOWNSHIP							
2022 – 2026 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS							
PUBLIC WORKS EQUIPMENT SINKING FUND							
30.400.430.760							
Description	Grant Amount	DOP	Age	Year	Additions	Deductions	Balance
Beginning Balance 1/1/2021				2021			571,818
2021 Expenditures				2021	0	230,669	341,149
Annual Sinking Fund Contribution				2021	250,000	0	591,149
Annual Sinking Fund Contribution				2022	326,550		917,699
Replace used bucket truck with 70 foot		2008	14	2022		216,250	701,449
Annual Sinking Fund Contribution				2023	336,347		1,037,796
Replace International plow truck		2009	14	2023		231,500	806,296
Annual Sinking Fund Contribution				2024	346,437		1,152,733
Replace 2010 single axle plow truck		2010	14	2024		248,900	903,833
Annual Sinking Fund Contribution				2025	356,830		1,260,663
Replace 2001 Catapiller Backhoe		2001	24	2025		158,000	1,102,663
Replace 2004 ODB one person leaf collector		2017	8	2025		317,250	785,413
Annual Sinking Fund Contribution				2026	367,535		1,152,948
Replace 2002 linterstate trailer		2002	24	2026		37,000	1,115,948
Replace 2014 single axle plow truck		2014	12	2026		287,200	828,748
Replace rear steer brush collector (90% DEP grant)	194,130	2026	0	2026		215,700	613,048
Total	194,130				1,983,699	1,942,469	
					Subtotals by Year		
					EXPENDITURES		
					2022	216,250	
					2023	231,500	
					2024	248,900	
					2025	475,250	
					2026	539,900	
					Total	1,711,800	

The preparation of the Equipment Replacement section of the CIP is consistent with goal 1a Financial Stability - Make realistic estimates of program costs of the Strategic Plan

2022-2026 Capital Improvement Plan

ARBORIST SECTION – PUBLIC TREE MAINTENANCE

A full-time municipal tree specialist was requested and the position was approved in 2020. Due to the pandemic, postponement of the purchase of a new bucket truck, and hiring conditions, the position has remained unfilled. It is anticipated this position will be filled in 2022.

Most arborists requests and Tree Commission initiatives are funded through the operating budget, including contracted tree trimming, removal, and injections. A bucket truck and stump grinder are included in the Fleet/Equipment portion of this CIP. No other new arbor care capital requests are included in this CIP.

Since 2020 tree planting are considered a capital expense and funding is requested in each year of the 5 year CIP for this activity.

FERGUSON TOWNSHIP							
2022 – 2026 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS							
NEW ITEMS ARBORIST							
XX.400.430.XXX							
Description	FUND	2022	2023	2024	2025	2026	Total
Street Tree Planting	CR	27,500	27,500	27,500	27,500	27,500	137,500
							0
							0
Total		27,500	27,500	27,500	27,500	27,500	137,500

30.455.375 Street Tree Planting 50 B&B trees by contract at \$350 per tree, 50 bare root trees by PW at \$200 per tree	\$ 27,500.00	2022	new and replacement trees
30.455.375 Street Tree Planting 50 B&B trees by contract at \$350 per tree, 50 bare root trees by PW at \$200 per tree	\$ 27,500.00	2023	new and replacement trees
30.455.375 Street Tree Planting 50 B&B trees by contract at \$350 per tree, 50 bare root trees by PW at \$200 per tree	\$ 27,500.00	2024	new and replacement trees
30.455.375 Street Tree Planting 50 B&B trees by contract at \$350 per tree, 50 bare root trees by PW at \$200 per tree	\$ 27,500.00	2025	new and replacement trees
30.455.375 Street Tree Planting 50 B&B trees by contract at \$350 per tree, 50 bare root trees by PW at \$200 per tree	\$ 27,500.00	2026	new and replacement trees

2022-2026 Capital Improvement Plan

PARKS AND RECREATION

The proposed five-year Capital Improvement Program Budget for Parks and Recreation (not including CRCOG) totals **\$1.88 Million or 6.0% of the Capital Reserve Fund Requests**. The following projects are recommended in the upcoming five years.

These projects represent the park improvements to meet the growing needs of the Township’s residents and are consistent with the Township’s Recreation, Parks and Open Space Plan, and each of the parks’ master plans. The projects are proposed to be paid for through grant funds, parkland fee-in-lieu funds, and general funds. It should be noted that the Township is a partner in the Centre Region Parks and Recreation, Centre Region Parks and Recreation Authority, and in the various regional programs offered by the CRCOG. Long-term debt has been issued to renovate and expand the two regional pools and regional parks. The Township's portion of the repayment is now incorporated into the Township’s annual operating costs.

The 2022-2026 CIP includes Suburban Park phase A improvements, Cecil Irvin Park improvements, Tudek Park Phase IIIA, and restroom facilities at Haymarket Park.

The CIP also includes two park master plan updates, Fairbrook and Greenbriar/Saybrook Parks, which may be included in the scope of work for the Recreation, Parks, and Open Space Plan update.

FERGUSON TOWNSHIP							
2022 – 2026 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS							
PARK IMPROVEMENT FUND 34							
34,400,452,750							
Description	Loan/Grant Amount	2022	2023	2024	2025	2026	TOTAL
Playground Safety & Updates		37,500	37,500	37,500	37,500	37,500	187,500
Community Orchard Program				10,000			10,000
Fairbrook Park Master Plan Update			25,000				25,000
Park Surveying Program		10,000	10,000	10,000	10,000	10,000	50,000
Suburban Park Offsite Trail Connection		operating budget					-
Suburban Park Phase 1A Construction	250,000	550,000					550,000
Greenbriar/Saybrook Master plan		30,000					30,000
Greenbriar/Saybrook playground equipment replacement		70,000					70,000
Landscape buffer at Whitehall Road regional park		40,360					40,360
Cecil Irvin Park Phase II	160,000		320,000				320,000
Restroom outside sewer service area in Township Park						25,000	25,000
Haymarket Restroom Facilities			165,000				165,000
Veterans Memorial @ Louis E Silvi Baseball Field	50,000		50,000				50,000
Compost Facility at Meadows Park						5,000	5,000
Tudek Park Phase IIIA					355,000		355,000
							-
Total	460,000	737,860	607,500	57,500	402,500	77,500	1,882,860

2022-2026 Capital Improvement Plan

Strategic Plan Alignment

The Capital Improvement Plan seeks to advance the goals, objectives, and action steps as outlined in the Ferguson Township Strategic Plan. Over the next five years, several of the Strategic Plan items will be accomplished through the proposed expenditures in the Capital Improvement Plan.

Objective 10.1: Promote environmental and social stewardship in parkland development.

2022	
Playground Safety and Contingency Program	\$37,500
This item provides funding for equipment upgrades and replacements to meet playground safety standards.	
Park Surveying Program	\$10,000
Staff recommends the Township initiate the Park Surveying Program to annually prioritize and budget 1 to 2 parks to be surveyed for purposes of identifying the park property boundary lines to install corner split rail fence. The recommended program will support and assist Township staff in responding with timely and accurate information concerning park boundary lines in response to yard waste dumpings, matters, dead trees, sinkholes, mowing, and related onsite issues. Fairbrook Park and Greenbriar-Saybrook Park would be considered for 2022.	
Suburban Park Construction of Phase 1A	\$550,000
The Suburban Park Master Plan Update was approved by the BOS May 2019. Staff recommends the Township initiate park improvements by budgeting for Phase A1 to allow for the drainage improvements, which will create a free-flowing drainage channel through the park. Also, part of this phase will include stormwater BMP's associated with the channel and the bridge/boardwalk crossings. The Township was awarded a DCNR C2P2 grant award in the amount of \$250,000. The Township's obligation will be 50 percent of the budgeted amount if awarded the grant.	
Saybrook/Greenbriar Park Master Plan	\$30,000
Saybrook/Greenbriar Park is an 8.39-acre public facility that offers a basketball court, play areas, pavilion, walking path, and parking facilities. The Township Playground Inspector recommends total replacement of playground equipment will soon be needed. The park offers the opportunity to convert some of the highly maintained turf areas to low maintenance as no-mow or pollinator areas. A revised master plan would evaluate the areas of the park for conversion as well as consider improving amenities.	
Saybrook/Greenbriar Park Playground Equipment Replacement	\$70,000
Park play equipment is near end of useful life and is considered outdated. This project will replace the main piece of play equipment with a new structure that is safe and designed for age-appropriate play. The estimate considers that the Township will complete the required site work in-house.	
Landscape Buffer at Whitehall Road Regional Park	\$40,360
In 2019, the Board of Supervisors reallocated the local allocation for solar panels on the concession stand proposed for Whitehall Road Regional Park to contribute toward the installation of the required landscape buffer to meet the Township's ordinance requirements. It is anticipated that this contribution will be addressed on a reimbursable basis and that the Centre Region Parks and Recreation Authority will submit proof of payment to the Township for the installation of the buffer, not to exceed the amount shown above. To date, construction contracts for the park have not been awarded.	

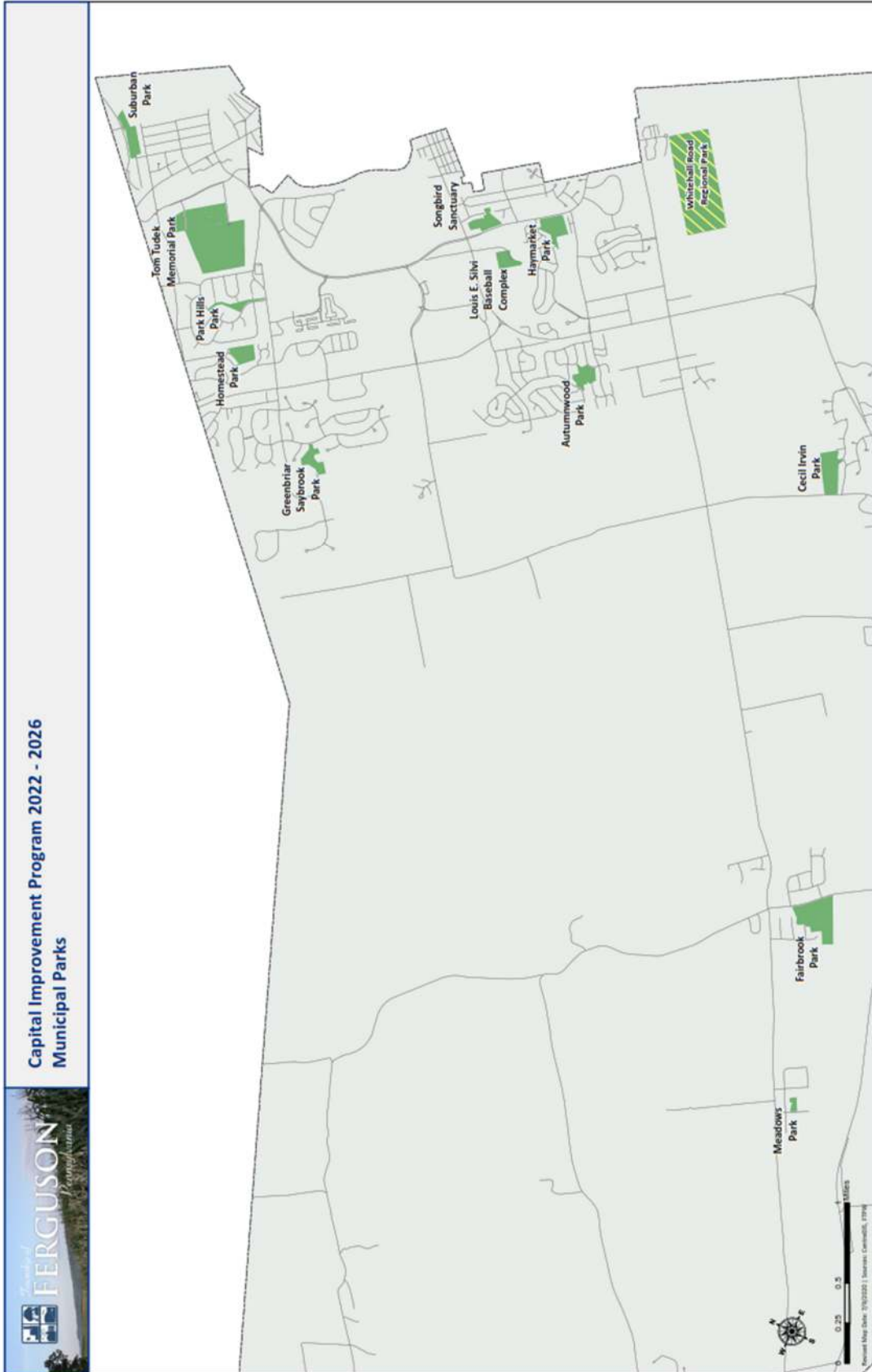
2022-2026 Capital Improvement Plan

2023	
Fairbrook Park Master Plan Update	\$25,000
<p>Fairbrook Park is a 23-acre public facility with playing fields, play areas, picnic facilities, perimeter walking path, hard court, and parking facilities. The park offers an opportunity to convert some of the highly maintained turf areas to low maintenance as no-mow or pollinator areas. A revised master plan would evaluate the areas of the park for conversion as well as consider improving amenities. The revised master plan is anticipated to be updated in 2022 to identify specific park improvements and a probable construction cost opinion to serve as a more accurate planning tool.</p>	
Cecil Irvin Park Phase II	\$320,000
<p>The Township plans to submit a grant application to the Department of Conservation and Natural Resources' Community Conservation Partnerships Program in 2022 to continue the development of Cecil Irvin Park. Planned Improvements include an amphitheater, a porous pavement parking area off of Nixon Road, a pavillion, and a connecting shared use path to the existing developed area of the park. The amount budgeted reflects the total cost of the project, but a 50 percent grant match will be requested.</p>	
Fairbrook Park Natural Landscape Areas	\$6,000
<p>The Board of Supervisors approved a Grow Zone and two designated native landscape areas at Fairbrook Park. This appropriation will support the removal of the existing brush, purchasing seed mix, and signage.</p>	
Haymarket Park Restroom Facilities	\$165,000
<p>The master plan for Haymarket Park includes the construction of restroom facilities. This park is a highly-used, centralized park. Currently, the only Township park where permanent restroom facilities are constructed is at Tom Tudek Memorial Park. This estimate represents the cost of a 2 stall turnkey restroom.</p>	
Park Surveying Program	\$10,000
<p>This is a continuation of the park surveying program mentioned in 2021. Parks that will be surveyed in 2023 have yet to be identified, and will depend on priorities and the ability of staff to complete any work in-house.</p>	
Playground Safety and Contingency Program	\$37,500
<p>This item provides funding for equipment upgrades and replacements to meet playground safety standards.</p>	
Veterans Memorial at Louis E. Silvi Baseball Field	\$50,000
<p>This appropriation is to install a memorial to honor military veterans at the Louis E. Silvi Baseball Complex. The request was submitted by the Louis E. Silvi Foundation to honor Mr. Silvi's service and commitment to remembering veterans' sacrifices from all branches. The funding for this installation is planned to come from the Louis E. Silvi Foundation.</p>	
2024	
Community Orchard Program	\$10,000
<p>Residents have requested in prior years that the Township install a community orchard at a local park. There are several concerns that accompany this request, and staff requires additional time to appropriately research and plan for this installation. This is budgeted as a placeholder for 2024.</p>	
Park Surveying Program	\$10,000

2022-2026 Capital Improvement Plan

This is a continuation of the park surveying program mentioned in 2021. Parks that will be surveyed in 2024 have yet to be identified, and will depend on priorities and the ability of staff to complete any work in-house.	
Playground Safety & Update Program	\$37,500
This item provides funding for equipment upgrades and replacements to meet playground safety standards.	
2025	
Compost Facility at Meadows Park	\$5,000
In collaboration with residents, staff recommends the Township designate a compost facility at Meadows Park.	
Park Surveying Program	\$10,000
This is a continuation of the park surveying program mentioned in 2021. Parks that will be surveyed in 2025 have yet to be identified, and will depend on priorities and the ability of staff to complete any work in-house.	
Playground Safety and Contingency Program	\$37,500
This is a continuation of the park surveying program mentioned in 2021. Parks that will be surveyed in 2025 have yet to be identified, and will depend on priorities and the ability of staff to complete any work in-house.	
Tom Tudek Memorial Park Phase IIIA	\$355,000
Completion of Tudek Park Phase 3a includes the construction of two pickleball courts, completion of remaining sidewalk connections, paving the remainder of the parking lot, and associated landscaping and stormwater improvements. Phase IIIA is located on land owned by the Tom Tudek Memorial Trust and is adjacent to the park entrance on Herman Drive.	
2026	
Park Restroom – Outside Sewer Service Area	\$50,000
This item is to install a restroom facility services by a conventional or unconventional treatment system for a park to be designated outside the Centre Region Sewer Service Area.	
Park Surveying Program	\$10,000
This is a continuation of the park surveying program mentioned in 2021. Parks that will be surveyed in 2026 have yet to be identified, and will depend on priorities and the ability of staff to complete any work in-house.	
Playground Safety & Update Program	\$37,500
This item provides funding for equipment upgrades and replacements to meet playground safety standards.	

2022-2026 Capital Improvement Plan



2022-2026 Capital Improvement Plan



2022-2026 Capital Improvement Plan



2022-2026 Capital Improvement Plan



FUND 31
*REGIONAL CAPITAL RECREATION
PROJECTS FUND*

31 REGIONAL CAPITAL RECREATION PROJECTS FUND

This fund was initially created to account for the transactions related to the sales agreement for the land sale between Ferguson Township, Lezzer Haubert, and Penn State University for the Whitehall Regional Park. It is used to account for regional park projects.

REVENUES

341 INTEREST REVENUE

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
341.000 Interest Revenue	\$20,044	\$15,000	\$12,000	\$12,000

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

387 PRIVATE CONTRIBUTIONS

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
387.000 Developer Contributions	\$0	\$0	\$0	\$0

This account represents revenue related to developer contributions toward regional park and recreation projects.

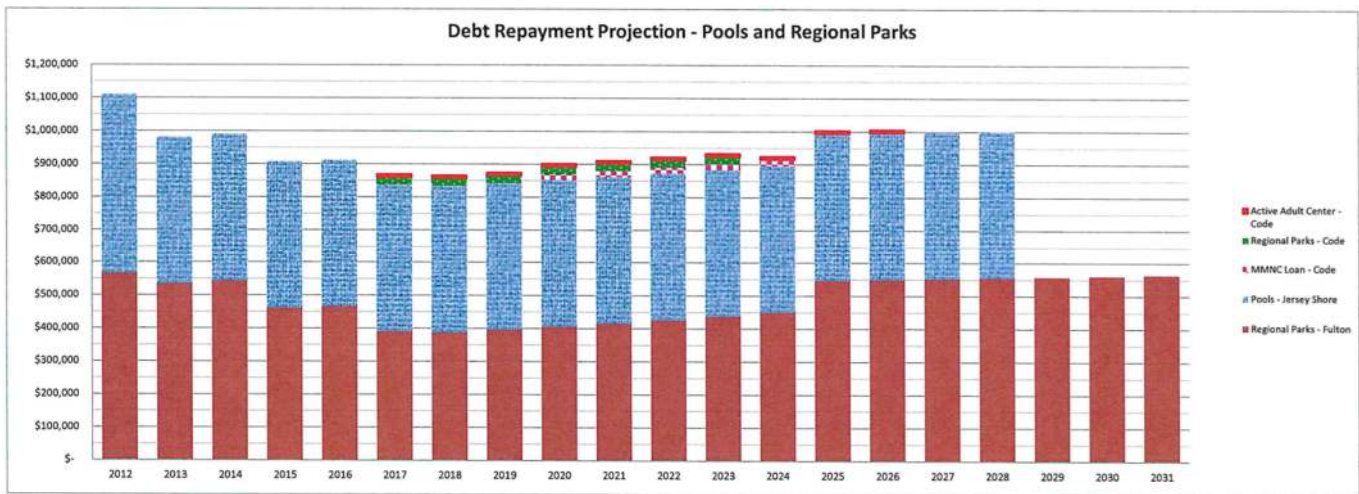
EXPENDITURES

452 REGIONAL PARKS CAPITAL PROJECTS

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
452.535 CRPR Regional Parks Capital	\$70,695	\$102,856	\$102,856	\$129,688

Per the direction of the Board of Supervisors, beginning in 2014, the budget included payment of the Township's Centre Region COG Regional Capital Parks debt service from this fund. This fund is restricted for use under the resolution establishing the fund.

The COG Parks & Rec contribution is computed using the modified COG formula for Parks & Rec. Below is the debt schedule provided by CRPR for the pools and the park's debt.



452.750 Regional Park – Capital Improvements	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$40,360	\$0	\$0

The Board established this account in 2019 for funding commitments to regional park projects outside of debt service.

492 INTERFUND OPERATING TRANSFERS OUT

492.034 Transfers to Park Improvement Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$285,000	\$285,000	\$0

This line item represents interfund transfers to the Park Improvement Fund (34) for local parks.

FUND 32
*TRANSPORTATION IMPROVEMENT
FUND*

32 TRANSPORTATION IMPROVEMENT FUND

The Transportation Improvement Fund was created in 2001 to secure sufficient funding for major road projects. In October 2001, the Board of Supervisors adopted an ordinance increasing the earned income and real estate transfer tax and increasing the real estate tax. The Board further directed a specific fund to account for the taxes collected from these increased tax rates. The Transportation Improvement Fund has been established under Resolution 2001-25. Later it was expanded further to include all road projects and related bike paths and drainage projects. In 2022, stormwater projects are included in a separate stormwater fund 20.

REVENUES

341 INTEREST REVENUE

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
341.000 Interest Revenue	\$69,422	\$50,000	\$30,000	\$30,000

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

351 FEDERAL GRANT REVENUES

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
351.030 Federal Grant	\$0	\$0	\$0	\$0

No federal funding is budgeted for the current year.

354 STATE GRANT REVENUES

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
354.030 PennDOT Grant	\$80,000	\$606,900	\$160,000	\$605,000

Grant funding is budgeted for the ARLE (Automated Red Light Enforcement) grant for detection upgrades \$108,000 (\$135,000 * 80%), and traffic signal enhancements \$497,000 (\$598,900 * 83%).

387 PRIVATE CONTRIBUTIONS

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
387.000 Developer Contributions	\$0	\$0	\$0	\$0

This line item provides for the developer's contributions.

392 INTERFUND TRANSFERS IN

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
392.001 Transfers from General Fund	\$935,329	\$1,093,397	\$1,092,300	\$1,289,400

Beginning in 2022, the township increases the allocation amount to 50% from 40% to stabilize the Transportation Improvement Fund balance.

Tax	Rate
Real Estate	21.88%
Real Estate Transfer	50.00%
Earned Income Tax	3.214%

This fund will accept the transfer of funds from the General Fund as follows: (note these are estimates based on each tax's projected tax basis).

2022 CALCULATION			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,469,072	21.88%	\$321,433
Real Estate Transfer Tax	\$1,500,000	50.00%	\$750,000
Earned Income Tax	\$7,061,890	3.214%	\$226,969
Total			\$1,298,402
2021 CALCULATION			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,454,527	21.88%	\$318,251
Real Estate Transfer Tax	\$1,400,000	40.00%	\$560,000
Earned Income Tax	\$6,660,000	3.214%	\$214,052
Total			\$1,092,303

EXPENDITURES

408 PUBLIC WORKS-ENGINEERING

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
408.314 Engineering Design	\$40,720	\$113,000	\$0	\$234,000

This account represents the costs of engineering for various road and road-related projects, including carryover from 2021. For 2022, this line item includes \$62,000 for the Pine Grove Mills mobility study, \$27,000 for ARLE design for Jacobs Engineering, \$10,000 for lighting design for new light fixtures on existing ornamental lights in Pine Grove Mills, \$120,000 for a survey, preliminary, and final engineering of the Pine Grove Mills Bike and Pedestrian Improvement \$15,000 to prepare wiring design and electrical engineering assistance for the installation of 18 new ornamental 2700K LED streetlights in Pine Grove Mills.

434 STREET LIGHTS

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
434.361 Street Light Construction	\$0	\$101,000	\$0	\$250,000

This item provides funding for capital expenses related to the Pine Grove Mills street light project to remove the lights from tariff and install meters and disconnects, wiring to allow FTPW to service the existing HPS lights at \$175,000 plus \$75,000 to replace 25 heads with new LED heads. Ideally, the new LED heads are dimmable to 2200 to 2700 Kelvin. This item is a carryover from 2021.

439 ROAD CAPITAL CONSTRUCTION

439.310 Professional Services- ROW Appraisal	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$0

This item provides funding for any necessary appraisal fees for capital road projects.

439.313 Right of Way Acquisition Costs	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$4,059	\$26,000	\$0	\$26,000

This item provides funding for any necessary easements required for capital road projects such as a traffic signal at Science Park/Sandy Drive (north) and a drainage easement along Whitehall Road near the Meadows to correct water ponding concerns \$26,000

439.360 Utility Relocation Costs	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$0

This fund will be utilized for any utility relocation costs for capital road improvement projects currently under design. Impacts on utilities will be minimized, and known effects will be discussed with utility providers in advance; however, not all impacts have been identified.

439.610 Capital Construction	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,654,186	\$1,533,900	\$280,000	\$4,175,000

Project Description	Amount
Marengo Road paving	\$532,000
Circleville Road paving Patton Twp line to Bachman Lane (paver)	\$92,000
Oak Glenn Road paving (paver)	\$49,000
Whitehall Road paving Tadpole thru The Meadows (paver) cold in-place recycling	\$446,000
Old Gatesburg paving from Science Park Road to Nixon Road (paver)	\$206,000
Allen Street (backlog)	\$221,000
W. Aaron Drive paving from Atherton to Martin Street (backlog work)	\$112,000
Park Crest Lane paving (backlog work)	\$129,000
Harold Drive paving and drainage, east of Ross Street (added work)	\$123,000
Sleepy Hollow Drive (committed with UAJA project)	\$254,000

Research Drive paving (backlog)	\$231,000
ADA compliant curb ramps for paving included above within cost for street paving	\$0
Reline/Repair CMP stormpipes for paving projects	\$212,000
Replace concrete curbs for paving projects included above	\$0
Sealcoat and pavement repairs for bike paths	\$32,000
Pedestrian accommodations at Shingletown Road SR26/45 traffic signal	\$31,500
Audible push buttons for pedestrians at College & Bristol (added)	\$81,300
Audible push buttons for pedestrians at College & Blue Course (added)	\$214,000
Science Park & Sandy Signal Construction (\$50,000 has been allocated to Fund 35)	\$475,000
Traffic Signal Interconnect Construction (83 percent grant reimbursement)	\$598,900
Green Light Go Round 6 radar detection upgrade at traffic signals (80 percent grant reimbursement)	\$135,000

492 INTERFUND OPERATING TRANSFERS OUT

492.020 Transfers to Stormwater Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$340,000	\$340,000	\$100,000

This line item represents transfers to the Stormwater Fund (20).

FUND 33
PINE GROVE MILLS
STREETLIGHT
FUND

33 PINE GROVE MILLS STREET LIGHT FUND

The Pine Grove Mills Streetlight Fund was created to accumulate funding for installing decorative street lights in western Pine Grove Mills. The desire is to leverage local funding with state or federal funding

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$253	\$300	\$200	\$200

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

387 DEVELOPER CONTRIBUTIONS

387.020 Private Contributions	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$0

This line item accounts for the contributions for the Pine Grove Mills street light project

EXPENDITURES

439 CAPITAL CONSTRUCTION

439.610 Capital Construction	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$0

This line item accounts for the costs of the construction of the Pine Grove Mills street lights.

FUND 34
PARK IMPROVEMENT FUND

34 PARK IMPROVEMENT FUND

The Park Improvement Fund was established to account for fee-in-lieu related to township parks. In 2020, it was expanded to include all township park projects.

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,881	\$2,000	\$1,500	\$2,000

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

354 STATE GRANT REVENUE

354.010 DCNR Grant Revenue	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$250,000	\$0	\$250,000

The township applied and was approved for a grant for Suburban Park construction. The grant money is expected to be received in 2022.

359 LOCAL PAYMENTS IN LIEU OF TAX

359.080 Fee In-Lieu	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$56,007	\$0	\$298,704	\$0

This account represents revenue from developers in lieu of tax for certain developments.

387 PARK DONATIONS

387.000 Park Donations	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$387	\$126,000	\$0	\$126,000

This account reflects contributions from the public and other private entities. For 2022, it is expected that UAJA will contribute funding for design (\$50,000) and construction (\$76,000) for Suburban Park drainage

392 INTERFUND OPERATING TRANSFERS IN

392.001 Transfers from General Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$75,000	\$75,000	\$25,000

Beginning in 2020, the Township park's capital projects are included in this Fund. This line item represents interfund transfers from the General Fund.

392.031 Transfers from Regional Parks Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$285,000	\$285,000	\$0

This line item represents transfers from the Regional Capital Recreation Projects Fund (31) to maintain sufficient funding for park projects.

EXPENDITURES

454 PARK IMPROVEMENTS

454.000 Undesignated Park Projects	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,551	\$72,000	\$30,000	\$54,000

Playground safety and Contingency program	\$10,000
Park Surveying Program	\$10,000
Recreation, Park and Open Space Plan (from 2021)	\$34,000

454.010 Homestead Park Projects	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,902	\$75,600	\$2,000	\$75,000

Play Equipment Installation	\$75,000
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454.020 Suburban Park Projects	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$67,099	\$632,500	\$32,151	\$711,100

Phase 1 Engineering	\$8,600
Offsite Trail Connection	\$2,500
Phase 1a construction (\$250,000 grant & \$126,000 contribution from UAJA)	\$700,000

454.030 Greenbriar/Saybrook Park Projects	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$1,822	\$200	\$2,000	\$7,500

Park Master Plan	\$7,500
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454.040 Haymarket Park Projects	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$5,000	\$4,071	\$0

454.080 Tudek Park Projects	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$0

No projects for the current year	\$0
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454.090 Cecil Irvin Park Projects	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$500	\$0	\$0

No projects for the current year	\$0
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Operating Budget | FY 2022

454.100 Fairbrook Park Projects	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$25,000	\$0	\$7,500

Master Plan Update	\$7,500
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454.110 Songbird Sanctuary Park Projects	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$50,000	\$0	\$50,000

Master Plan Implementation	\$50,000
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454.120 Louis E. Silvi Baseball Complex Projects	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$6,200	\$0	\$6,400

Fence Installation	\$6,200
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Tree replacement	\$200
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454.750 Undesignated Parks Capital	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$15,344	\$0	\$0	\$0

This account represents capital expenditures not identified with a specific park.

FUND 60
POLICE PENSION FUND

60 POLICE PENSION TRUST FUND

The Police Pension Trust Fund was established to account for the benefit of township police bargaining unit members and retirees. It is a defined benefit plan where investments are grouped and managed by the pension committee and the third-party administrator. The plan determines the retirement benefits.

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$165,026	\$100,000	\$100,000	\$100,000

This account represents the interest income revenue for the pension plan.

341.010 Realized Gains/Losses	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$70,860	\$0	\$0	\$0

This account represents the realized gains/losses on the sales of securities in the plan.

341.020 Unrealized Gains/Losses	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$173,969	\$0	\$0	\$0

This account represents the unrealized gains/losses of securities not sold in the plan.

355 STATE SHARED PAYMENTS

355.050 Act 205 State Funding	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$361,367	\$361,367	\$361,367	\$345,585

This account reflects the expected State funding for the police pension. This budget is based on the 2022 Minimum Municipal Obligation estimate and the current year's Act 205 State funding.

**FERGUSON TOWNSHIP
PENSION FUND CALCULATION**

Description	2021	2022
Police MMO	361,367	345,585
Non-Uniform MMO	234,511	280,100
Gross Pension Expense Subtotal	595,878	625,685
Less State Funding-Police	(361,367)	(345,585)
Less State Funding-Non Uniform	(41,605)	(57,387)
Net Township Pension Cost	192,906	222,713

Total State Funding	402,972	402,972
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Operating Budget | FY 2022

389.020 Employee Contributions	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$88,940	\$85,000	\$94,000	\$97,600

Under Act 600, limitations for Home Rule Municipalities are limited to a maximum of 5% pension contribution since they also contribute to Social Security. This line item represents the funding required to meet the Police MMO (Minimum Municipal Obligation).

Due to the funding shortfalls, uniform employees (including the chief) will be required to contribute the maximum allowed 5% of gross base pay.

389.030 Military Buyback	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$0

This line item represents specific team member contributions for members who served in the military.

EXPENDITURES

410 PUBLIC SAFETY

410.197 Retired Payroll	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$268,686	\$288,000	\$288,000	\$288,000

This amount is being budgeted to cover the costs associated with 11 retired police officers:

Robert Barry	\$21,120
Bernard Torsell	23,205
Edward Connor	29,773
John Conti	26,836
Drew Clemson	27,030
Stacy Spicer	27,592
Keith Fitzgerald	8,210
Rob Glenny	35,927
David Mulfinger	31,148
Ed Zweig	31,398
Michael Kenny	639
Timothy Stringer	25,116
Total	\$287,994

410.229 Meeting Expenses	2020 Actual	2021 Budget	2021 Projected	2022 Budget
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Operating Budget | FY 2022

\$4,268 \$350 \$250 \$350

This account provides quarterly meeting expenses related to the police Pension plan's administration and any ad hoc meetings called.

410.310 Actuarial Fees	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$4,200	\$0	\$4,200	\$0

This account represents actuarial pension fees. Actuarial studies are required every two years. The most recent study was completed in 2021. The next study is due in 2023.

410.311 Payroll Processing Fees	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$20	\$700	\$700	\$700

This account represents the cost of providing pension payroll for the retired officers through a 3rd party payroll processor.

410.312 Broker Fees	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$38,486	\$37,500	\$35,000	\$37,500

This account provides the broker's fees and expenses related to the investment accounts, typically a percentage of the investment balances' value. PNC has a tiered fee structure. .75% annually based on the account's value up to \$5M, falling to .45% annually on amounts over \$5M and less than \$10M. On a portfolio of \$5M, the annual fee would be \$37,500

481 PAYROLL TAXES

481.192 Payroll Taxes	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$24,273	\$0	\$0	\$0

This line item represents payroll taxes related to police pension payments.

FUND 65
NON-UNIFORM PENSION FUND

65 NON-UNIFORMED PENSION TRUST FUND

This fund was established to account for the non-uniform full-time employees' pension plan. It is a defined contribution plan where each member has an individual account, and members can select the plan's investments as they desire. The balance in each member's account determines the retirement benefits.

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue- Banks	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$320	\$25	\$25	\$25

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains the liquid funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

341.010 Interest Revenue- VOYA-Pension	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$452,637	\$0	\$0	\$0

These funds are maintained with the VOYA investment trust under individual accounts for each team member. This account reflects investment earnings on these accounts.

341.020 Interest Revenue VOYA-Retirement Health Savings	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$8,108	\$0	\$0	\$0

This account represents the investment and earnings in the VOYA Retirement Health Savings Account.

355 STATE SHARED PAYMENTS

355.050 Act 205 Funding	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$217,628	\$57,159	\$41,605	\$57,387

This account reflects the expected State funding allocation for the 401(a) non-uniform pension.

**FERGUSON TOWNSHIP
PENSION FUND CALCULATION**

Description	2021	2022
Police MMO	361,367	345,585
Non-Uniform MMO	234,511	280,100
Gross Pension Expense Subtotal	595,878	625,685
Less State Funding-Police	(361,367)	(345,585)
Less State Funding-Non Uniform	(41,605)	(57,387)
Net Township Pension Cost	192,906	222,713

Total State Funding	402,972	402,972
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389 PENSION FUNDING

389.000 Employer Contributions	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$200,000	\$192,906	\$222,713

This account reflects the amount that the Township is required to fund the 401 (a) non-uniform pension based on the Minimum Municipal Obligation estimate For 2022. The budget assumes preliminary funding for the year. The remaining balance matching the state funding will be reimbursed back to the Township before the end of the year.

389.020 Forfeiture Revenue	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$0

This account reflects reimbursement of expenditures to the plan for employees separating from service before fully vested.

389.030 Employer Retirement Health Savings Contributions	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$5,000	\$9,500	\$6,000

This line item reflects the contributions made by the Township to the TASC retirement health savings account.

EXPENDITURES

401 EXECUTIVE

401.310 Retirement Health Savings Fees	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$450	\$0	\$0	\$0

This account reflects the brokerage fees related to the VOYA retirement health savings plan.

483 EMPLOYER PAID BENEFITS

483.300 Pension Distributions	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$70,300	\$0	\$0	\$0

This account is for the estimated total of benefits paid out of the Non-Uniform Employee 401 (a) Pension Plan. The non-uniform 401 (a) pension plan is a defined contribution 401(a) Money Purchase Plan. The program is set up such that vesting occurs on a graduated scale beginning in year 3, which results in full vesting at the end of year 7.

492 INTERFUND OPERATING TRANSFERS OUT

492.001 Refund of Employers Contributions	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$70,766	\$64,291	\$22,648

This accounts for the reimbursement from the Non-Uniform Pension Plan of General Fund preliminary funding of the plan due to State Aid. A portion of Act 205 is historically available to reimburse the Township minimum pension obligation. This refund will be made before the end of the year and is typically made in mid-December.

FUND 93

TOM TUDEK MEMORIAL PARK FUND

93 TOM TUDEK MEMORIAL PARK TRUST FUND

The Tom Tudek Memorial Park Trust was established by the park's acquisition and donation of land. The Tom Tudek Memorial Park Trust owns approximately 28.5 acres, and the Township owns the remaining 60 acres. This fund represents the Tom Tudek Memorial Park Trust's assets, and funds are used to manage and maintain the park's assets. The park is public, and the funds are directed toward that interest.

REVENUE

341 INTEREST REVENUE

341.000 Interest Revenue- Banks	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$300	\$400	\$45	\$100

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its un-invested funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

341.010 Interest Revenue- FNB Wealth Management	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$2,700	\$200	\$3,450

This account reflects earnings from the FNB Wealth Management fixed-income investments net of fees. This amount is based on a balance of \$172,500 and a 2% return — net of broker fees.

341.020 Gain/Loss-FNB Wealth Management	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$0	\$0	\$0

This account reflects gains and losses from the FNB Wealth Management investments.

341.030 Gain/Loss- Centre Foundation Fund	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$66,006	\$8,400	\$98,000	\$75,000

This account reflects gains and losses from the Centre Foundation Fund. This estimate is based on past performance and is dependent on the portfolio performance of the Centre Foundation.

342 RENTS & ROYALTIES

342.200 Rental Payments – Farmhouse	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$12,159	\$14,000	\$11,800	\$12,000

The Trust rents the former Dreibelbis Farmstead home to recoup expenses to maintain the home.

342.220 Horse Boarding Fees	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$3,143	\$4,200	\$4,240	\$3,600

This account reflects revenue collected by the Trust of \$100 per month per horse boarded at the facility. Until September 2021, there were four horses boarded at the Tudek Farmhouse. Since October, that number has been reduced to three, which is the basis for estimating revenue in 2022.

387 PAYMENTS & CONTRIBUTIONS

Operating Budget | FY 2022

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
387.000 Other Contributions	\$1,667	\$2,500	\$4,200	\$4,000

Revenue in this account comes from contributions made to the Tudek Trust on behalf of private donors. Additionally, private donations to the park's development from various donors are captured here. Proceeds received from participation in the Centre Foundation's annual Centre Gives Campaign are also captured in this account. Beginning in 2021, Centre Foundation added a fundraising page to their website to hopefully attract new donations to the Trust.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
387.020 Butterfly Gardens Contributions	\$200	\$100	\$50	\$100

This account represents donations/contributions restricted to the Snetsinger Butterfly Garden. Since 2018, the Trust has partnered with the Township and Centre Region Parks and Recreation Authority to raise additional revenue to offset the Snetsinger Butterfly Garden's capital and operating expenses.

389 MISCELLANEOUS REVENUE

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
389.000 Miscellaneous Revenue	\$165	\$0	\$0	\$0

This account represents receipts that do not align with other accounts.

EXPENDITURES

401 ADMINISTRATION

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
401.340 Advertising and Printing	\$30	\$500	\$0	\$500

This account is for funding to develop print and online advertising material to help the Trust raise additional financing through Centre Gives and other fundraising campaigns.

402 AUDITING SERVICES

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
402.311 Auditing Services	\$1,100	\$1,200	\$1,200	\$1,200

The Trust is required to file IRS Form 990 annually as a charitable Trust. The Township's Certified Public Accountant, Baker Tilly, LLC, has been engaged to complete this audit in 2022.

452 CAPITAL IMPROVEMENTS

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
452.372 Dog Park Improvements	\$0	\$0	\$0	\$0

This account is used to fund capital improvements to the Tudek dog park. No projected expenditures have been budgeted for 2022.

	2020 Actual	2021 Budget	2021 Projected	2022 Budget
452.373 Rental House Improvements	\$48	\$10,000	\$14,500	\$5,000

This account is used for capital improvements to the farmhouse. In 2021, the roof and downspouts were replaced. While no capital improvements are planned for 2022, it is advisable to maintain a small appropriation in this account to accommodate any unforeseen expenditures.

452.376 Implement Shed	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$500	\$0	\$500

This item accounts for potential miscellaneous expenses related to the implement shed that stores equipment for the Community Gardens.

452.750 General Improvements	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$28,310	\$10,000	\$0	\$15,000

This account included a maintenance contingency and an appropriation of \$5,000 to install a native wetland mix in the stormwater basins located on the Trust property in 2021. The Township was able to complete this project with minimal costs by doing the work in-house. The only cost incurred was minimal material and funded by the Township's Park Improvement Fund. In 2022, this account reflects an appropriation of \$15,000 to install a native meadowed area adjacent to the Snetsinger Butterfly Garden. While this project's scope has yet to be developed, the appropriation assumed five acres of meadow at the cost of \$2,500 per acre. A small contingency has been included, as well, to account for any potential cost overruns

454 OPERATING EXPENSES

454.220 Park Operating Supplies	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$500	\$0	\$500

This account is used to record miscellaneous operating expenditures.

454.239 Butterfly Gardens	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$2,000	\$1,000	\$2,000

The Trust has funded the maintenance and plant purchases for the Butterfly Garden and other minor maintenance items as enhancements to the park. This account includes the cost of material needed to support the Butterfly Garden, including mulch, soil, and plants.

454.372 Dog Park Maintenance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$382	\$300	\$270	\$300

This account represents expenditures for maintaining the dog park. Additionally, an annual backflow preventer inspection for water service to the dog park is reflected in this account.

454.373 Farmhouse (Rental) House	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$617	\$1,650	\$500	\$1,560

The Trust pays for refuse removal (\$100); sewage services by UAJA (University Area Joint Authority \$416), the rental housing permit (\$45); fire extinguisher inspection; backflow preventer inspection; furnace cleaning; as well as other unforeseen maintenance items (approximately \$1,000).

454.375 Barn (Horse Barn)	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$451	\$450	\$470	\$500

This account includes water service and electricity for the horse barn. These costs are payable by the Trust and not the tenant per the terms of the lease.

454.376 Implement Shed Maintenance)	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$250	\$0	\$250

This account reflects costs related to the maintenance of the implement shed.

454.800 Depreciation Expense	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$3,218	\$3,218	\$3,218	\$3,218

Since this is a non-profit trust, accounting guidelines specify that fixed assets be depreciated over their useful lives. This account represents the annual cost of depreciation of the fixed assets of the Trust. Depreciation is a non-monetary amount in compliance with GAAP (generally accepted accounting principles), an expense in the financial statements.

486 INSURANCE

486.352 General Liability Insurance	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$6,426	\$6,500	\$6,500	\$6,500

Insurance coverage for the Trust covers its property and liability exposure on the approximately 40 acres it owns. Coverage includes the owner's liability for the rental house, horse pasture, and dog park.

489 CONTINGENCY

489.240 Contingency	2020 Actual	2021 Budget	2021 Projected	2022 Budget
	\$0	\$500	\$335	\$500

This account represents unforeseen or unanticipated expenditures.

GLOSSARY

GLOSSARY

Accrual Basis

A basis of accounting in which transactions are recognized at the time incurred rather than when cash is received or spent.

ACFR

The official annual report states the financial position and the result of operations for the Township. It incorporates an opinion on the general-purpose financial statements by an independent certified public accounting firm.

Annual Budget

A financial activity plan for a specified period of time (usually a fiscal year) indicates all planned revenues and expenses for the budget period.

Appropriation

A legal authorization made by the legislative body permits officials to incur obligations against and make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are granted for one year.

Assessed Valuation

The estimated value of the County Assessor's real estate as a basis for levying property taxes.

Assessment Ratio

The ratio at which the tax rate is applied to the tax base.

Asset

Property owned by a government, which has a monetary value.

Assigned Fund Balance

Fund balances constrained by the Township's intent to be used for a specific purpose are not restricted or committed.

Available Fund Balance

Available Fund Balance refers to the funds remaining from the prior year, available for appropriation and expenditure in the current year.

Balanced Budget

A budget in which current year revenues equal or exceed operating expenses and any recurring capital expenses

Bond

A written promise to pay a specified sum of money (called principal or face value) at a specified date or future dates along with periodic interest paid at a specified percentage of the principal.

Bonded Debt

The portion of the indebtedness represented by outstanding bonds

Budget

The financial plan for maintaining the Township for one 12-month period. The budget is an estimate of the proposed expenditures and the proposed means of financing them.

Budget Calendar

The schedule of key dates, which a government follows in preparing, adopting, and budget revisions.

Budgetary Control

The control or management of a government under the approved budget to ensure expenditures are within the limitations of available appropriations and resources.

Capital Asset

Assets valued at \$2,500 or more at acquisition and having an estimated useful life of more than one year. Capital assets are also called fixed assets.

Capital Budget

The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Equipment

Other than real property, tangible equipment items whose value exceeds \$2,500 and whose useful life exceeds one year.

Capital Improvement Plan

A five-year plan of proposed capital expenditures and the means of financing them. The Capital Improvement Program is usually enacted in conjunction with the annual operating budget, including operating and capital outlays.

Capital Outlay

Expenditures for the acquisition of capital assets.

Capital Project

Projects whose value exceeds \$25,000 and whose useful life is longer than three years.

Chart of Accounts

A chart detailing the numbered and descriptive general ledger accounts used to designate funds, assets, liabilities, fund balances, revenues, and expenditures.

Committed Fund Balance

The highest level of decision-making authority restricts fund balances.

Debt Service

Payment of interest and principal to holders of a government's debt instruments.

Deficit

The excess of an entity's liabilities over its assets or excess expenditures over revenues during a single accounting period.

Department

A unit of the Township government segregated by function. A department head manages departments that report to the Township Manager.

Disbursement

The expenditure of monies from an account.

Distinguished Budget Presentation Award Program

The Government Finance Officers Association administered a voluntary awards program to encourage governments to prepare useful budget documents.

Earned Income Tax

A tax levied on all income earned as salary and wages. Passive income such as interest, dividends, capital gains, and pensions are exempt from this tax.

Team Member Benefits

Team member benefits are supplemental to the team member's base salary, paid wholly or partly by the Township. Such items consist of the government's share of Social Security costs and the various pension, medical, and life insurance plans.

Encumbrances

Financial commitments related to unperformed contracts for goods or services. Encumbrances are not GAAP expenditures or liabilities used in budgeting but represent the estimated amount of spending needed to complete unperformed contracts or those in process.

Expenditure

The use of financial resources to provide or acquire goods received or services rendered, payment of debt service, transfers, or other economic purposes.

Fiscal Year/Calendar Year

Twelve months are designated as the operating year for accounting and budgeting purposes in an organization. It is typically beginning on dates other than January 1. If such a year starts on January 1, it is considered a Calendar year.

FTE (Full-time Equivalent)

A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

A full-time position would be 1.0 FTE, while a part-time position scheduled for a 20-hour week would be 0.5 FTE

Fund

An independent self-balancing set of accounts is used to record revenue or expenditures, related assets, liabilities, obligations, reserves, and equities, segregated to carry on specific activities or attain particular objectives.

Fund Balance

The excess of a fund's assets over its liabilities.

General Obligation Bonds

When a government pledges its full faith and credit to repay the bonds it issues, then those bonds are general obligation bonds.

General Obligation Notes

When a government professes its full faith and credit to repay the bank loans it undertakes, those loans or notes are general obligation notes.

Goal

A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

Gross Bonded Debt

Outstanding bonds represent the government's total direct debt before dedicating any assets available and earmarked for retirement.

Home Rule

A Township that has authority to exercise any power and perform any function pertaining to its government and affairs, including but not limited to, the ability to regulate for the protection of the public health, safety, morals, and welfare; to license; to tax, and to incur debt.

Infrastructure

Public domain fixed assets include roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar immovable assets.

Intergovernmental Transfers

Intergovernmental Transfers may also be considered grants. They represent a contribution of assets (usually cash) by one governmental unit or another organization. Typically, these contributions are made to local governments from the state and federal governments.

Line Item Budget

The Township's budget presentation in a form lists each spending unit's approved budget by specific line item of expense, along with the dollar amount budgeted.

Mill

The property tax rate, which is based on the valuation of a property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

Modified Accrual Basis

Governmental funds are accounted for by using the modified accrual basis. Under it, revenues are recognized when they become susceptible to accrual (when they become both measurable and available to finance expenditures of the current period). Available means collectible in the current period or soon enough after that to be used to pay current period liabilities

Non-Recurring Revenues

Revenues that are unique and occur at one time only or follow an irregular, unpredictable pattern.

Non-Spendable Fund Balance

Fund balances that are not in spendable form, such as inventories.

Objective

Something to be accomplished in specific, well-defined, and measurable terms is achievable within a particular period.

Open Space Fees

Fees collected from residential developers in lieu of dedicating land for recreational or free space use.

Operating Budget

The primary means by which most of the government's financing, acquisition, spending, and service delivery activities are controlled. The Operating Budget excludes capital improvement.

Operating Expenses

The cost for personnel, materials, and equipment required a department to function

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services

Operating Transfers

Routine and recurring transfers of assets between funds.

Personal Services

Expenditures for salaries, wages, and fringe benefits of a government's employees.

Program

A group of related activities performed by one or more organizational units for accomplishing a specific function for which the government is responsible

Real Estate Transfer Tax

This tax is a levy on the value of the real property when ownership is transferred.

Recurring Revenues

Recurring revenues are receipts that are received more than one time. Tax revenues are an example of recurring revenues.

Restricted Fund Balance

Fund balances that are restricted by external parties or enabling legislation.

Revenue

The term designates an increase to a fund's assets, which does not increase a liability (e.g., proceeds from a loan), does not represent repayment of expenditures already made, does not constitute cancellation of certain liabilities, and does not constitute an increase in contributed capital.

Revenue Estimate

A formal estimate of how much revenue will be earned from a specific revenue source for some future period is typically the next fiscal year.

Special Assessment

A compulsory levy is made against specific properties to defray part or all of the cost of a particular improvement or service deemed to benefit those properties primarily.

Tax Levy

To impose taxes for the support of government activities.

Taxes

Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific fees made against particular persons or property for current or permanent use, such as special assessments.

Unassigned Fund Balance

The portion of a fund's balance is not restricted for a specific purpose and is available for general appropriation.

FINANCIAL POLICIES

Township Financial Policies

The Township maintains several written financial policies to guide staff in managing the financial affairs of the Township. The monetary policies are guidelines and not officially adopted policies of the Township. The outcomes of the policies are designed to:

1. Maintain long-term fiscal sustainability
2. Provide sufficient financial resources to fulfill service needs
3. Enhance transparency related to the financial affairs of the Township
4. Enhance Township brand and reputation in the business community
5. Enhance creditworthiness
6. Prevent fraud and improper use of Township assets

Home Rule Charter

A home rule charter rather than the state second-class Township code guides the Township. The home rule charter directs the Township activities. The Charter allows the Township more flexibility in taxation and other revenue-generating activities.

Internal Controls

The Township will implement and maintain necessary internal controls to prevent, detect, and correct accounting system weaknesses.

The Township will maintain the segregation of key duties and use the fraud diamond as a guide to preventing fraud.

Fiscal Monitoring

The Township will present cash balances to the elected officials monthly.

The Township will report actual revenues and expenditures compared to the budget quarterly to the board of supervisors.

Budgetary and Accounting Basis

The Township reports the annual operating budget and the capital improvement plan on the cash basis of accounting. The Capital budget is a plan rather than an authorization to spend. The annual operating budget is prepared on the cash basis of accounting. Financial transactions are reported based on the timing of cash receipts and disbursements, except for encumbrances, the authorization to spend lapses along with the budget.

The Township fund financial results are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

The Township will utilize best practices, including the concept of zero-based budgeting, in preparation of the budget.

Balanced Budget Policy

The Township defines a balanced budget using the following formula. The policy includes using existing fund balances to offset any deficit in the annual budget:

Beginning Fund Balance + Revenues - Expenditures.

Fund Balance Policy

The Township will maintain minimum unassigned general fund operating fund balances between 15% and 50% of annual operating expenditures.

Cash Management Policy

The Township will maintain sufficient cash reserves to sustain operations for a minimum of 60 days. It will strive to maintain minimum cash reserves of up to 6 months of operations.

The Township will maintain separate bank accounts for each fund rather than centralizing cash into one account. Separate accounts minimize the chance of comingling funds.

Cash receipts will be deposited as expediently as reasonably possible to obtain interest earnings.

Investment Policy

The Township will follow Federal and State laws regarding investments, including PA Act 72. The Township reviews investment returns regularly and adjusts as necessary to obtain the highest performance within the risk models allowed by law.

Revenue Policy

The Township seeks to maintain a diversified and growing revenue base to maintain sufficient monetary reserves to fulfill current and future service needs.

The Township strives to maintain current tax rates as long as feasible without reducing essential services.

The Township will seek to obtain intergovernmental funding, grants, and contributions to provide additional funding for Township projects and endeavors.

The Township will strive to under budget revenues within 5% of actual revenues, using historical trends, economic modeling, growth projections, and other means.

Debt Policy

Since debt is spending without the requisite current reserves and the danger of excessive debt obligations, it is necessary to limit debt to amounts sustainable over the long term. With this in mind, the Township advances specific policies related to debt

- The Township will maintain sufficient cash reserves for current and long-term operations.
- The Township will strive to accumulate sufficient funding in advance of projects wherever possible.
- The Township will limit the leasing of equipment since leasing is the most expensive means of obtaining equipment.
- The Township will limit long-term debt proceeds to capital projects or large equipment. Long-term debt will not be used for operating expenses.
- The Township will strive to restrict long-term debt service requirements to no greater than 15% of annual revenues to eliminate long-term debt if feasible.

Expenditure Control

The Township will implement and maintain policies to limit spending to legal budgeted levels.

The Township scrutinizes expenditures according to the most significant expenditure to the smallest and samples the smaller expenditures to get the largest return on investment.

The Township will monitor spending monthly and report actual revenues and expenditures to budgeted amounts to the elected officials quarterly.

The Township will monitor trends and take preventive and corrective action as soon as reasonably possible.

The Township will strive to stabilize or reduce unnecessary ongoing costs.

The Township will make all reasonable efforts to minimize waste.

Capital Planning

The Township will prepare a five-year capital plan annually, identifying significant revenues and capital expenditures and staffing changes needed to improve or maintain Township capital assets.

The capital plan will also include operating activities projections to forecast overall Township operations for five years.

Capital assets are currently defined as assets with an expected service life of more than one year and a minimum cost of \$2,500.